Explore, Enjoy & Celebrate Your Museum
2013 Annual Report
About the Canton Museum of Art

The Canton Museum of Art (CMA) is one of Ohio’s premier locations for an exceptional visual arts experience. CMA is recognized for its powerful national touring exhibits; dynamic original exhibits featuring prominent national artists and the Museum’s unrivaled Permanent Collection of American watercolors and contemporary ceramics; and innovative education outreach programs, including local, regional and statewide collaborative projects bringing together schools, companies and various community groups for interactive and inspired learning through the visual arts. CMA also offers classes for all age groups in diverse mediums such as ceramics and painting. Learn more at www.cantonart.org.

Mission
The Canton Museum of Art provides opportunities for people to be entertained, excited and educated by art through dynamic exhibits, a growing Permanent Collection and comprehensive community outreach programs.

Vision
- Serve Stark County and the surrounding region as an exciting venue for exhibition of art.
- Program and produce exhibitions that educate, entertain and engage our audiences.
- Collaborate with other arts organizations to promote CMA and the region as a destination for cultural enrichment.
- Grow as a vibrant and supportive member of the regional economic community.

Exhibitions & Collections
- CMA presents an ever-changing program of dynamic exhibitions in 10,000 square feet of gallery space.
- The Permanent Collection is 19th, 20th and 21st century American works on paper, and American ceramics from the 1950s forward. The Collection includes 1,300+ works valued at more than $22.0 million.

Education Programs
- 20 - 30 studio art classes and workshops are offered to children, teens and adults, 3 times per year.
- Free school tours offered to area schools, as well as in-School and in-Museum arts education programming.
- The Museum annually hosts the Stark County High School Art Exhibition and awards $2,500 in scholarships.

2012 - 13 Exhibition Season
Exciting, Entertaining & Inspiring...

August 31 - October 28, 2012
FEATURED Allegory in Wood: The Art of James Mellick
Cutting Edge: Evolution of the Knife
Made in Stone: Human Journey in Time by Alice Kinderman
Epic Warriors of the Fantastic: Illustrations by Chris Seaman
Ohio’s Fertile Valley — Selections from The Permanent Collection

December 1, 2012 - March 10, 2013
FEATURED The Cleveland School: Watercolor and Clay
Love Between the Atoms by Eva Kwong
New Drawings and Ceramics by Kirk Mangus
Mark of the Hand — Selections from The Permanent Collection

March 16 - April 14, 2013
Art in Bloom: Canton Artists League Spring Exhibition

March 26 - April 7, 2013
Stark County High School Art Exhibition

May 1 - July 21, 2013
FEATURED Joseph O’Sickey: Unifying Art, Life and Love
Lux Botanica: The Photography of Doug McLarty
In Living Color — Visual Rhythm from The Permanent Collection

Canton Museum of Art Staff

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Carol Paris

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George Samay

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Get Connected to CMA on...

Canton Museum of Art Operating Support
Provided in Part by

Ohio Arts Council
A STATE AGENCY
That Supports Public Programs in the Arts

ART WORKS.
arts.gov

Canton Museum of Art is Stark County’s only museum of visual arts accredited by the American Alliance of Museums (AAM)
REPORT FROM THE EXECUTIVE DIRECTOR

Fellow CMA Members,

This has been an exciting year of bringing people and art together at the Canton Museum of Art. While there were many proud accomplishments during the year, the crowning achievement was the artistic tribute paid to Ohio's beloved artist, Joseph O'Sickey.

More than an exhibition, Joseph O'Sickey: Unifying Art, Life and Love offered audiences an amazing retrospective of the artist’s life — spanning seven decades through more than 160 works of art. This was a milestone in Joe’s long career, uniting northeast Ohio and beyond in recognizing this prolific teacher and artist. It culminated in many honors, including an arts education program that reached more than 1,000 students, for which he was so very proud, and statewide recognition as the recipient of the Governor’s Award for the Arts. While our friend passed away the day after his show closed, his spirit inspires us through his art.

O'Sickey's exhibition was preceded by The Cleveland School: Watercolor and Clay, honoring the many fine artists whose home base was our great city to the north and our region. This show reminded us once again of the many talented artists, past and present, who proudly call themselves “Ohioans.” Earlier in the year, James Mellick’s craftsmanship dazzled us in a fascinating collection of sculptures, Allegory in Wood. This was presented along with The Cutting Edge: Evolution of the Knife, a unique look at this tool from an artistic point of view. And Chris Seaman's illustrations, Epic Warriors of the Fantastic, took us into worlds beyond time and space.

Ever true to our dedication to artists of our own community, the Museum featured exhibitions by Alice Kinderman, Eva Kwong and Kirk Mangus, Doug McLarty, and the wonderful talents who comprise the Canton Artists League. Original shows featuring selections from our Permanent Collection were on view throughout the year, linking artistic themes from all exhibits back to the unique treasures of our Museum.

Speaking of treasures, this year saw us grow our Permanent Collection with names like Clyde Singer, Viktor Schreckengost, Gary Erbe, and others (see page 4). We are grateful for the many opportunities to expand what is already one of the finest and most select collections on Ohio.

The determination of the Canton Museum of Art to excite, entertain and inspire your senses is evident in our aggressive exhibition schedule, beginning now with the Environmental Impact show. Curator David Wagner has developed a show that explores the raw edge of the world's deteriorating landscape, seen through the eyes of more than 25 international artists. Canton was the national tour premiere, and David was here to see the first installation — one which he had only envisioned on his computer. At its August 29 opening, the show was praised as “striking and provocative.”

In its wake comes an exhibition of monumental achievement, Illuminating the Word: The Saint John’s Bible (opening December 5, 2013), which we are confident will be one of the most popular exhibitions of the decade. Presented by the Canton Museum of Art with Malone University, Illuminating the Word will introduce our community to a Bible for the 21st century — the first handwritten and illustrated Bible in more than 500 years, created entirely with medieval techniques and materials. This exhibition is certain to spark the imagination of audiences across Ohio!

True to our dual mission of collecting works on paper and ceramics by American artists, we will dedicate a major slot of gallery time to Waylande Gregory: Art Deco Ceramics and the Atomic Impulse (opening May 1, 2014). Gregory's reputation in modern ceramics crosses the nation, and we will be well served by Guest Curator Dr. Tom Folk, a scholar and an authority on Gregory's life, time and technique.

Looking further into 2014 we are presenting Intent to Deceive: Fakes and Forgeries in the Art World, a national touring show for which Canton got a plug in a recent issue of The New Yorker for hosting this intriguing look at deceit in the art world; The Legacy of Ferdinand Brader: 19th Century Drawings of Ohio and Pennsylvania; and American Allied Artists, which will showcase artistic diversity from all parts of the nation.

As we close the year, all of us at CMA bid farewell to outgoing Board President Donald Jensen, who has helped guide us over the last two years. Blessed with a kind and gentle spirit, Don always knew how to get the job done and is a true friend to the Museum.

This year, we also honor former CMA Director Joseph R. Hertzi with Emeritus status. Joe is the first recipient of this award, and as a wise caretaker of the Museum for more than 38 years, he is well deserving of the recognition.

We thank our members for their confidence and support; our dedicated Board of Trustees; our affiliates — Canton Fine Arts, Volunteer Angels, Canton Ceramic Artists Guild, Canton Artists League, and Docents; and all of the individuals, foundations and corporations who make it possible to inspire audiences through art.

In closing, I invite you to “Explore & Enjoy More” of your Museum. CMA is changing and growing and engaging our community in new ways — new marketing, new outreach, new collaborations and so much more — all furthering our mission to “entertain, engage and educate” through the visual arts. Come, be a part of this wonderful experience.

Respectfully submitted,

M.J. Albacete
Executive Director

Canton Museum of Art Board of Trustees

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Adam Luntz
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Rachel Schneider
Nancy Stewart Matin
Jeff Strayer
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2013 Annual Report
Permanent Collection – Gifts, Purchases & Loans

Gifts: July 1, 2012 through June 30, 2013

Tom Coleman - American (1945 - )
Tea Bowl, Porcelain – 3 x 4 x 4
Gift of Tom Marino ............................................... 2012.6

Paul Dresang - American (1948 - )
Raised Line Platter, Porcelain, 2 ½ x 23 ½ x 23 ½
Purchased by the Canton Museum of Art .......... 2012.6

Tom Marino - Ohio (1948 - )
Smoke Stacks, 2009, Clay – 13 x 15 x 9
Gift of Tom Marino ............................................... 2012.16

Richard Archambeau - American (1933 - )
Untitled Lidded Vessel, Clay – 8 ½ x 7 x 7
Gift of Don Pilcher in Memory of Ava Potter Pilcher .............................................. 2012.10

Warren MacKenzie - American (1924 - )
Untitled Bowl, Clay – 5 x 7 x 7
Gift of Don Pilcher in Memory of Ava Potter Pilcher .............................................. 2012.11

Lisa Kay Orr - American (1960 - )
Untitled Plate, Clay – 6 ½ x 7 x 7
Gift of Don Pilcher in Memory of Ava Potter Pilcher .............................................. 2012.13

Michael McEwan - American (1956 - )
Park at Dusk, 1988, Oil on panel – 10 x 8
Gift of James M. Keny .............................................. 2012.21

Gary T. Erbe - American (1944 - )
Vanity and Time, 2010, Oil on canvas – 30 x 40
Gift of Gary T. Erbe in Memory of Muriel Koestler .............................................. 2012.24

Gary T. Erbe - American (1944 - )
76 Special, 1975, Oil on canvas – 8 x 15
Gift of Gary T. Erbe in Memory of Muriel Koestler .............................................. 2012.23

Richard Schneider - Ohio (1948 - )
Untitled Platter, c. 2000, Earthenware – 14 x 16 x 1 3/8
Gift of Patricia Zinsmeister Parker in Memory of Nancy McPeek .......................... 2013.1

Clyde Singer - Ohio (1908 - 1999)
Anatomy, 1931, Graphite on paper – 23 x 17
Gift of Lazar and Mary Ann Tarzan ..................... 2013.5

Clyde Singer - Ohio (1980 - 1999)
Benton Class, 1934, Graphite/conté crayon on paper – 24 ½ x 17 ½
Gift of Lazar and Mary Ann Tarzan 2013.6

Purchases: July 1, 2012 through June 30, 2013

Elaine Coleman - American (1945 - )
Iris Platter, Porcelain – 2 x 17 ¾ x 18
Purchased by the Canton Museum of Art .......... 2012.5

Tom Coleman - American (1945 - )
Raised Line Platter, Porcelain, 2 ½ x 23 ½ x 23 ½
Purchased by the Canton Museum of Art .......... 2012.6

Tom Marino - Ohio (1948 - )
Siren, 2011, Clay – 14 3/8 x 6 3/8 x 9 ½
Purchased by the Canton Museum of Art .......... 2013.2

Christine Federighi - American (1949 - 2006)
Untitled, Clay – 7 ¼ x 7 ½ x 7 ½
Gift of Brent Kee and Martha S. Young ............... 2012.18

Claude Conover - Ohio (1907 - 1994)
Measas, Clay – 10 x 16 x 16
Gift of Brent Kee and Martha S. Young ............... 2012.19

Ray Kleinlein - Ohio (1969 - )
Blue and Gold (Hoegaardens), 2008, Oil on canvas – 20 x 24
Gift of James M. Keny ............................................... 2012.20

Dimensions in inches unless otherwise noted.
STATEMENTS OF FINANCIAL POSITION - CANTON MUSEUM OF ART
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

ASSETS

CURRENT ASSETS

<table>
<thead>
<tr>
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<th>2013</th>
<th>2012</th>
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<tbody>
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<td>Cash and cash equivalents</td>
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<td>Receivables:</td>
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<td>Grants</td>
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<td>23,677</td>
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<td>Other</td>
<td>5,362</td>
<td>15,605</td>
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<td>Inventory</td>
<td>10,647</td>
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<td>Prepaid expenses</td>
<td>55,281</td>
<td>13,925</td>
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<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>152,364</td>
<td>145,696</td>
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IMPROVEMENTS AND EQUIPMENT

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<tr>
<th></th>
<th>2013</th>
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<tr>
<td>Improvements</td>
<td>393,340</td>
<td>393,148</td>
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<td>Office furniture, fixtures and equipment</td>
<td>154,790</td>
<td>142,901</td>
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<td><strong>TOTAL</strong></td>
<td>548,130</td>
<td>536,049</td>
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Less accumulated depreciation

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<td>419,851</td>
<td>405,102</td>
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<td><strong>TOTAL</strong></td>
<td>128,279</td>
<td>130,947</td>
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OTHER ASSETS

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<td>Investments</td>
<td>3,705,642</td>
<td>3,434,147</td>
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<td><strong>TOTAL ASSETS</strong></td>
<td>$3,986,285</td>
<td>$3,710,790</td>
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</table>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

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<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
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<tbody>
<tr>
<td>Accounts payable</td>
<td>$20,654</td>
<td>$8,410</td>
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<tr>
<td>Accrued expenses</td>
<td>29,175</td>
<td>17,770</td>
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<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td>49,829</td>
<td>26,180</td>
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NET ASSETS

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<th>2013</th>
<th>2012</th>
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<tbody>
<tr>
<td>Unrestricted</td>
<td>2,677,249</td>
<td>2,521,042</td>
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<tr>
<td>Temporarily restricted</td>
<td>613,977</td>
<td>518,760</td>
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<tr>
<td>Permanently restricted</td>
<td>645,230</td>
<td>644,808</td>
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<tr>
<td><strong>TOTAL LIABILITIES AND NET ASSETS</strong></td>
<td>$3,986,285</td>
<td>$3,710,790</td>
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</tbody>
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See independent auditor’s report and notes to financial statements.

INDEPENDENT ACCOUNTANT’S REPORT

Board of Trustees and Members
The Canton Museum of Art • Canton, Ohio

We have audited the accompanying financial statements of Canton Museum of Art (a nonprofit organization), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Canton Museum of Art as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hall, Kistler & Company LLP
Canton, Ohio • August 23, 2013

Canton Ceramic Artists Guild (CCAG)
The professional artists who belong to the CCAG today remain dedicated to supporting ceramic education at the CMA, just as the members who founded the group in 1974. Guild members maintain the CMA pottery classroom by mixing glazes, keeping the shop clean, firing the kilns, and maintaining the classroom equipment. They also support the CMA’s pottery education program financially: through the sales of their artwork at the annual Christkindl Markt and the Guild’s May Sale, 30% of their proceeds are donated to the museum to be used for pottery classroom maintenance and upgrades. Not only does this group provide the skills, knowledge, and time critical to making the CMA ceramics classes successful, the CCAG also supports the Canton community, by participating annually in the “Empty Bowls for Hunger” program; this year’s “Empty Bowls” sale exceeded $1,000, all of which was donated to the Stark County Hunger Taskforce.
## Statements of Activities - Canton Museum of Art

### For the Years Ended June 30, 2013 and 2012

### Revenues, Gains and Other Support

<table>
<thead>
<tr>
<th></th>
<th>2013 Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
<th>2012 Unrestricted</th>
<th>Temporarily Restricted</th>
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<th>Total</th>
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<td>Grants and contributions</td>
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<td>$470,581</td>
<td>$39,866</td>
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<td>In-kind contribution - use of facilities</td>
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<td>$406,300</td>
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<td>33,145</td>
<td>47,010</td>
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<td>Investment income:</td>
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<td></td>
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<td>Interest and dividends</td>
<td>125,718</td>
<td>18,275</td>
<td>131</td>
<td>144,124</td>
<td>100,703</td>
<td>14,652</td>
<td>105</td>
<td>115,460</td>
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<td>Net realized and unrealized</td>
<td>279,329</td>
<td>40,613</td>
<td>291</td>
<td>320,233</td>
<td>(75,453)</td>
<td>(12,078)</td>
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<td>(87,610)</td>
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<td>Special events and benefits</td>
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<td>33,335</td>
<td>64,491</td>
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<td>Educational fees</td>
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<td>Admissions</td>
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<td>Sale of books, prints, clay and miscellaneous</td>
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<td>40,490</td>
<td>30,497</td>
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<td>Other</td>
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<td>11,748</td>
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<tr>
<td><strong>Total Revenues, Gains/(Losses) and Other Support</strong></td>
<td>$1,376,590</td>
<td>230,454</td>
<td>422</td>
<td>1,607,466</td>
<td>$1,104,984</td>
<td>42,440</td>
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<td>1,147,450</td>
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### Expenses

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<tr>
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<td>Exhibits and general gallery</td>
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<td>Education</td>
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<td>Cost of sales</td>
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<td>30,677</td>
<td>43,716</td>
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<td>General and administrative</td>
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<td>243,287</td>
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<td>Operation and maintenance of facilities</td>
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<td>103,041</td>
<td>100,923</td>
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<td><strong>Total Expenses</strong></td>
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<td>$1,351,410</td>
<td>$1,309,221</td>
<td>-</td>
<td>-</td>
<td>$1,309,221</td>
</tr>
</tbody>
</table>

### Change in Net Assets Before Collection of Art Not Capitalized

<table>
<thead>
<tr>
<th></th>
<th>2013 Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
<th>2012 Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>160,417</td>
<td>95,217</td>
<td>422</td>
<td>256,056</td>
<td>215,616</td>
<td>(377,413)</td>
<td>26</td>
<td>(161,771)</td>
<td></td>
</tr>
<tr>
<td>(4,210)</td>
<td></td>
<td></td>
<td></td>
<td>(4,210)</td>
<td>(364,792)</td>
<td>171</td>
<td>(364,621)</td>
<td></td>
</tr>
<tr>
<td><strong>Change in Net Assets</strong></td>
<td>$156,207</td>
<td>95,217</td>
<td>422</td>
<td>251,846</td>
<td>(149,176)</td>
<td>(377,242)</td>
<td>26</td>
<td>(526,392)</td>
</tr>
<tr>
<td>Net Assets - Beginning of Year</td>
<td>$2,521,042</td>
<td>518,760</td>
<td>644,808</td>
<td>3,684,610</td>
<td>$2,670,218</td>
<td>896,002</td>
<td>4,211,002</td>
<td></td>
</tr>
<tr>
<td>Net Assets - End Of Year</td>
<td>$2,677,249</td>
<td>$613,977</td>
<td>$645,230</td>
<td>$3,336,456</td>
<td>$2,521,042</td>
<td>$518,760</td>
<td>$644,808</td>
<td>$3,684,610</td>
</tr>
</tbody>
</table>

See independent auditor’s report and notes to financial statements.
## STATEMENTS OF ACTIVITIES - CANTON MUSEUM OF ART
### FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

### CASH FLOWS FROM OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net assets</td>
<td>$251,846</td>
<td>$(526,392)</td>
</tr>
<tr>
<td>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>26,210</td>
<td>26,414</td>
</tr>
<tr>
<td>Accession (deaccession) of art</td>
<td>4,210</td>
<td>364,621</td>
</tr>
<tr>
<td>Net realized and unrealized (gain) loss on investments</td>
<td>(320,233)</td>
<td>87,610</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receivables</td>
<td>(4,043)</td>
<td>(15,809)</td>
</tr>
<tr>
<td>Inventory and prepaid expenses</td>
<td>(36,806)</td>
<td>38,979</td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>23,649</td>
<td>(737)</td>
</tr>
<tr>
<td>Net cash provided by (used in) operating activities</td>
<td>(55,167)</td>
<td>(25,314)</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of improvements and equipment</td>
<td>(23,542)</td>
<td>(9,855)</td>
</tr>
<tr>
<td>Accession (deaccession) of art</td>
<td>(4,210)</td>
<td>(364,621)</td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(340,215)</td>
<td>(1,271,669)</td>
</tr>
<tr>
<td>Proceeds from sale of investments</td>
<td>588,953</td>
<td>1,614,947</td>
</tr>
<tr>
<td>Net cash provided by (used in) investing activities</td>
<td>20,986</td>
<td>(31,198)</td>
</tr>
</tbody>
</table>

### INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase (decrease) in cash and cash equivalents</td>
<td>(34,181)</td>
<td>(56,512)</td>
</tr>
</tbody>
</table>

### CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents - beginning of year</td>
<td>77,292</td>
<td>133,804</td>
</tr>
</tbody>
</table>

### CASH AND CASH EQUIVALENTS - END OF YEAR

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents - end of year</td>
<td>$43,111</td>
<td>$77,292</td>
</tr>
</tbody>
</table>

See independent auditor’s report and notes to financial statements.

---

**Christkindl Markt**

Since 1952, Canton Fine Arts Associates has offered friendship and volunteer opportunities to art lovers. Monthly luncheon meetings feature interesting artists and arts related topics, and their Christkindl Markt is a valued Museum fundraiser and beloved holiday tradition. The 41st annual Christkindl Markt was held November 9 – 11, 2012.

**2012-2013 Docents**

The Canton Museum of Art Docents provide a vital service to the Museum, volunteering to take children and adults on tours of the CMA art exhibits. Between dedicating their time at monthly meetings to learn about each new exhibit, providing tours, leading studio art projects, and answering questions at openings and Family Days, our docents have volunteered nearly 350 hours of their time. In total the volunteers provided nearly 50 tours this year, benefiting approximately 1,200 patrons. We cannot thank them enough for the service they are dedicated to providing the Museum!
ACCOUNTING POLICIES

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Canton Museum of Art (Museum) is a non-profit entity organized under the laws of the State of Ohio and fully accredited by the American Alliance of Museums. The community-oriented Museum provides art services which include maintenance and exhibit of a permanent collection of fine art, presentation of a diversified schedule of both original and rental exhibitions, a wide variety of educational opportunities, and collaborations with many other community agencies.

Basis of Presentation

The Museum applies FASB ASC 958-205. Under FASB ASC 958-205, the Museum is required to report information regarding its financial position and activities according to three classes of net assets described as follows:

Unrestricted net assets – Net assets which are not subject to donor-imposed restrictions.

Temporarily restricted net assets – Net assets subject to donor-imposed restrictions that may or will be met either by actions of the Museum and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed restrictions that they be maintained permanently by the Museum. Generally, the donors of these assets permit the Museum to use all or part of the income earned on related investments for general or specific purposes.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses including functional allocations during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

Financial instruments which potentially subject the Museum to concentrations of credit risk consist of cash, temporary investments, investment securities, and contributions receivable. The Museum places its cash and temporary investments with creditworthy, high quality financial institutions.

The Museum has significant investments in equity securities and other types of investments and is therefore subject to concentrations of credit risk. Investments are managed by investment advisors who are supervised by the Trustees. Though the market value of investments is subject to fluctuations on a year-to-year basis, the Trustees believe that the investment policy is prudent for the long-term welfare of the Museum.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Museum considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

The Museum’s cash accounts are maintained at high quality financial institutions and may at times exceed Federally insured amounts.

Grants and Contributions

Grants and contributions are recognized when the donor makes a promise to give to the Museum that is, in substance, unconditional. Grants and contributions that are restricted by the donor are reported as increases in unrestricted net assets, if the restrictions expire in the fiscal year in which the grants and contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions of property and equipment are recorded as support at their estimated fair value. Such contributions are reported as unrestricted support unless the donor has restricted the contribution asset to a specific purpose. Assets contributed with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Absent donor stipulations regarding how long those contributed assets must be maintained, the Museum reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Museum reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Inventory

Inventories of merchandise purchased for resale or used for classes are stated at lower of cost or market determined by the first-in, first-out (FIFO) method.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value, based on quoted prices in active markets (all Level 1 measurements), with gains or losses included in the statement of activities. Interest and dividend income, net of applicable management fees, and net realized and unrealized gains or losses on fair value of investments are each reported in the period earned as increases or decreases in unrestricted net assets.

FASB ASC 820, established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the measurement in its entirety.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. A quoted price in an active market provides the most reliable evidence of fair value.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly and include:

Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 inputs are unobservable inputs for the asset or liability, that is, inputs that reflect the reporting entity’s own assumptions about the assumptions market participants would use in pricing the asset or liability (including assumptions about risk) developed based on the best information available in the circumstances.

For the years ended June 30, 2013 and 2012 the Museum engaged solely in Level 1 inputs.

Improvements and Equipment

Improvements and equipment are recorded at cost or fair value in the case of donated property at the date of acquisition. Expenditures for maintenance and repairs are expensed as incurred, while expenditures for additions and improvements are generally capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Depreciation expense amounted to $26,210 and $26,414 for the years ended June 30, 2013 and 2012, respectively.

Donated Facilities and Services

The Museum entered into an agreement with Arts in Stark (formerly the Cultural Center for the Arts) (AIS) of Canton, Ohio for the use of facilities at 1001 Market Avenue North. The agreement is automatically renewed from year to year, unless notification to the contrary is made by either party 120 days prior to the end of the calendar year. Under the agreement, no rental payments are made to AIS. However, the Museum is responsible for maintenance and repair of the facilities, as well as its pro rata share of certain utility costs.

Contributed facility income and expense for the special purpose facilities has been reflected in the financial statements under the heading “In-kind contribution – use of facilities” and within various expenses, respectively, in the amount of $406,300 for the years ended June 30, 2013 and 2012.

The value of contributed services is not included in the financial statements since no objective method of measuring their value is available. However, there are a number of volunteers who have donated a considerable amount of time to the Museum’s programs and activities.

See independent auditor’s report.
Art Collections
The Museum’s art collections, which were purchased or donated, are not included as assets in the statement of financial position. Each of the items is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously. The collections are subject to a policy that requires proceeds from their sales to be used to acquire other items for collections. Purchases of collection items are recorded as decreases in net assets in the year in which the items are acquired. Contributed collection items are not reflected on the financial statements. Proceeds from deaccessions are reflected as increases in net assets.

Functional Allocation of Costs
Costs of providing various programs and other activities have been summarized on the statement of activities on a functional basis as determined by management.

Advertising Costs
Advertising costs, which are expensed as incurred, totaled $19,795 and $22,418 for the years ended June 30, 2013 and 2012, respectively.

Income Taxes
The Museum is a non-profit entity and has been granted an exemption from income taxes under the provisions of Internal Revenue Code Section 501(c)(3).

Uncertain Tax Positions. The Museum complies with the provisions of FASB ASC 740-10, Accounting for Uncertainty in Income Taxes. The provisions prescribe a two-step process for recognizing and measuring income tax uncertainties. First, a threshold condition of “more likely than not” should be met to determine whether any of the benefit from an uncertain tax position should be recognized in the financial statements. If the recognition threshold is met, FASB ASC 740-10 provides additional guidance on measuring the amount of the uncertain tax position. The Museum may recognize a tax benefit from an uncertain tax position under FASB ASC 740-10 only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefit recognized is more likely than not that the tax position will be sustained on examination by taxing authorities.

FASB ASC 740-10 provides guidance on measuring the amount of the uncertain tax position. The Museum may recognize a tax benefit from an uncertain tax position under FASB ASC 740-10 only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefit recognized is more likely than not that the tax position will be sustained on examination by taxing authorities.

NOTE B - INVESTMENTS
Assets held in the investment account as of June 30 are as follows (all amounts are stated at fair value based on quoted market price in active markets and are considered Level 1 measurements):

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>COST</td>
<td>MARKET VALUE</td>
<td>COST</td>
</tr>
<tr>
<td>Money funds</td>
<td>$90,072</td>
<td>$90,072</td>
</tr>
<tr>
<td>Common stocks</td>
<td>2,144,111</td>
<td>3,213,598</td>
</tr>
<tr>
<td>Corporate bonds &amp; notes</td>
<td>265,501</td>
<td>278,815</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>124,027</td>
<td>123,157</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,623,711</strong></td>
<td><strong>$3,705,642</strong></td>
</tr>
</tbody>
</table>

The Museum holds shares of common stock of a company that represents approximately 4% of the cost and approximately 22% of the market value of total investments at June 30, 2013 and approximately 6% of the cost and approximately 25% of the market value of total investments at June 30, 2012.

NOTE C - GRANTS RECEIVABLE
Grants receivable are expected to be collected in:

<table>
<thead>
<tr>
<th></th>
<th>Audited 2013</th>
<th>Reviewed 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than one year</td>
<td>$37,963</td>
<td>$23,677</td>
</tr>
<tr>
<td>One to five years</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$23,677</strong></td>
<td><strong>$11,355</strong></td>
</tr>
</tbody>
</table>

NOTE D - OPERATING LEASE
The Museum leases office equipment under a five-year noncancelable operating lease expiring in June 2018. Future minimum rental payments required under the lease amount to $3,577 per year through June 30, 2018. Lease expense for the years ended June 30, 2013 and 2012 was $2,643.

NOTE E - ART COLLECTIONS
The Museum’s collections are made up of art objects that are held for educational and curatorial purposes. Each of the items is cataloged, preserved, and cared for, and activities verifying their condition are performed continuously.

The cost of all objects purchased, less the proceeds from deaccessions of objects, is reported as a separate program expense. Purchased accessions amounted to $2,610 and $364,792 for the years ended June 30, 2013 and 2012, respectively. Sold deaccessions, net of related expenses, for the years ended June 30, 2013 and 2012 amounted to $-0- and $171, respectively.

The estimated fair value of the collection for insurance purposes was approximately $20,447,772 and $19,600,359 at June 30, 2013 and 2012, respectively. The Permanent Collection is broken down into six (6) categories: 3D, Ceramics, Drawings, Oils, Prints & Watercolors. Each category of artwork is appraised once every ten (10) years, as suggested by professional appraisers.

NOTE F - RESTRICTIONS ON NET ASSETS
Restrictions on net assets as of June 30 are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporarily restricted net assets available for the following purposes:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of art, conservation, and exhibits</td>
<td>$429,050</td>
<td>$387,292</td>
</tr>
<tr>
<td>Scholarships and education</td>
<td>6,893</td>
<td>6,893</td>
</tr>
<tr>
<td>Other</td>
<td>177,863</td>
<td>124,575</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$613,806</strong></td>
<td><strong>$518,760</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanently restricted net assets, income restricted to:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operations</td>
<td>$585,711</td>
<td>$585,346</td>
</tr>
<tr>
<td>Purchase of art</td>
<td>38,338</td>
<td>38,314</td>
</tr>
<tr>
<td>Education</td>
<td>21,181</td>
<td>21,148</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$645,230</strong></td>
<td><strong>$644,808</strong></td>
</tr>
</tbody>
</table>

NOTE G - RETIREMENT ANNUITY PLAN
The Museum has in effect a defined contribution retirement annuity plan covering substantially all of the Museum’s full-time employees. Under the plan, contributions made by the employees through salary reduction agreements are matched by the Museum. Since the annuities are owned individually, each participant is fully vested. The expense to the Museum was $10,358 and $10,797 for the years ended June 30, 2013 and 2012, respectively.

NOTE H - SUBSEQUENT EVENTS
The Museum has evaluated subsequent events through September 13, 2013, the date which the financial statements were available to be issued.

See independent auditor’s report.
The Volunteer Angels are a group of women committed to the arts, who donate in recognition of the dedicated efforts of Museum volunteers. Their generosity funds many important Museum programs and exhibits. Pictured above are the Angels who attended the 2012 Luncheon, held at the home of Laurie & Don DeVille.

BALCONY RIGHT: Susan Wise, Margaret Howley, Bette Maier, Carol Luntz, Patty DiSimone
LOWER RIGHT: Judith Gibbs, Eugenia Gibbs Shew, Faye Heston, Nancy Maddox, Linda DeHoff, Nancy Hoover
BALCONY LEFT: Laurie DeVille, Sharon Luntz, Tanya Harroff, Sally Sorenson, Patricia Zinsmeister Parker, Rita Schaner
LOWER LEFT: Donna Leibensperger, Lindsay Zimmerman, Kathleen Wieschaus Voss, Rachel Schneider, Virginia Bolender, Doris Irimiter, Carolyn Bartley-Lemmon

ARTS IN STARK PEGASUS CLUB
The Museum appreciates the support of Arts in Stark. Visit www.artsinstark.com for a complete listing of donors to the AIS Annual Campaign.

ARTEMIS SOCIETY (for individuals)
The Bagnoli Family
Bill & Karen Belden
Chic & Barbara Belden
Tim & Kay Belden
Paul & Jane Bishop
Pat & Sheila Black
Ted & Cricket Boyd
Dennis & Michelle Carroll
Sally Morse Dale
Bob & Linda DeHoff
Scott & Karen Fitzpatrick
Tim & Jean Furby
David & Laura Grabowsky
Steve & Lisa Gregory
Jim & Pam Griffith
Joe & Nancy Halter
Faye & Teke Heston
Larry & Nancy Hoover
Norm Jackson
Mark & Robin Kratzer
Robert & Donna Leibensperger
Bill & Carolyn Lemmon
Dick & Kathi Maggiore
Ed & Louise Mahoney
Robert Mahoney & Kate Sibel
George & Leslie Mayes, Jr.
Pat & Larry A. Merriman
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Marie B. Morse
Dick Nicely
Fred & Virginia Olivieri
Ed & Theresa Roth
Gary & Linda Sirak
Phil & Nancy Morse Sonner
Carl & Sally Sorenson
Linda & Ted Swaldo
Bob & Sara Timken
Jack & Joy Timken
Tim & Jane Timken
Sophie & Bob Vitale

DONORS $100,000 AND UP
Aultman & Its Employees*
The Hoover Foundation
The Timken Company & Its Employees*

DONORS $50,000 TO $99,000
The Deuble Foundation
Timken Foundation of Canton

DONORS $25,000 TO $49,000
AEP Ohio
Diebold & Its Employees*
W. Henry Hoover Fund
Kenan Advantage Group
Stark Community Foundation

DONORS $10,000 TO $24,999
Abbott Moving and Storage Company
CHASE
Day Ketterer & Its Employees*
Dominion Foundation
KeyBank & Its Employees*
The J. M. Smucker Company

DONORS $5,000 TO $9,999
Belden Brick Charitable Trust
Black McCuskey & Its Employees*
Chesapeake Energy Corporation
Fisher Food Employees Civic Fund
Gregory Industries, Inc.
Innis Maggiore Group & Its Employees*
Mercy Medical Center & Its Employees*
PNC Education
Schauer Insurance & Its Employees*
Fred F. Silk Charitable Foundation
Srak Financial & Its Employees*
Solmet Technologies & Its Employees*

*Arts Workplace Companies
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Mr. & Mrs. Tim Belden
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Mr. & Mrs. R. E. Croadsdaile Jr.
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Mr. E. Lang D’Atri
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Mr. Joseph Herti
Mr. & Mrs. T. Kennedy Heston
Mr. & Mrs. Robert J. Holtgreve
Mr. & Mrs. Thomas H. Horner
Mr. & Mrs. Robb Hyde
Mrs. Theodore F. Irmiter
Jim & Tim Keny
Mrs. Samuel Krugliak
Mr. & Mrs. Arthur S. Leb
Mr. & Mrs. Robert Leibensperger
Mr. & Mrs. Samuel Lincoln
Mrs. George Lockhart III
Mrs. Carol Luntz
Mr. & Mrs. William Luntz
Mr. & Mrs. Robert Mann
Ms. Natalie McGrew
Mr. Kenneth McPeek
Mrs. Nancy Mermelstein
Mr. & Mrs. Blake M. Myers
Dr. Roberto Novoa
Ms. Jean D. Oppermann
Mr. & Mrs. Jonathan E. Stein
Mr. & Mrs. John A. Reeves
Mark Rojek
Mr. Thomas A. Schauer
Rachel Schneider
Mr. & Mrs. Carl Sorenson
Dr. & Mrs. David W. Spriggs
Jean Stefan
Mr. & Mrs. Jonathan E. Stein
Mr. Philip Stern
Mr. & Mrs. John F. Strayer Jr.
Mr. & Mrs. W. Robert Timken Jr.
Rob Lucas & Scott Trenton
Carole Van Abel
Mr. Edward Wilkof
Mrs. Ervin Wilkof
Mr. & Mrs. Raymond Wilkof
Mr. & Mrs. Bill Wise

FAMILY
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Mr. Seth Aegeerter
Joseph & Molly Amato
Doug & Sherry Angeloni
Janet & Roger Baker
James Bambrick
Mr. James P. Barnett
Wayne Becker
Mrs. Daniel M. Belden, Sr.
Bob & Susan Bennett
David & Loretta Beule
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Mr. & Mrs. Todd Bundy
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Andrea & Mark Capuano
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Mr. & Mrs. Carlton B. Coen
Linda & Harvey Cohen
Mr. & Mrs. Jim Conley

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Claude Custer
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Kathryn Derr
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Mr. & Mrs. J. Edward Diamond
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Ms. Kay Feagles
Barb & Bob Feldbush
Hank, Joli & Jon Fichter
Mrs. John L. Ford
Martha France
Mr. & Mrs. David Freitag
Mr. & Mrs. Robert F. Friedman
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Mr. & Mrs. Art Garnes
Dr. & Mrs. James Geilshier
Debora George
Donna Gilhousen
Peter Glaws
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Mr. Robert F. Graham & Beverly McCall
Mr. & Mrs. John Green
Carol Hahn
Mr. & Mrs. Donald L. Hart
Gail Hart
Mr. & Mrs. David Hartung
Christian Harwell
Ms. Fredericka Hastings
Ray & Shannon Hexamer
Greg & Denise Hill
G. Ben & Susan A Hindley
Mrs. Carolyn Howes
Tim Humphreys
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