

DAH - MOSAIC TEMPLARS CULTURAL CENTER

Enabling Laws

Act 1605 of 2003 provides current operating authority for the Mosaic Templars of America.

Arkansas Act 1176 of 2001 created the Mosaic Templars of America Center for African-American Culture and Business Enterprise (A.C.A. § 13-5-901 et seq.) as an agency of the Department of Arkansas Heritage.

History and Organization

Agency Mission Statement

The mission of the Mosaic Templars of America Center for African-American Culture and Business Enterprise is to preserve, interpret, and present African-American culture and business enterprise in Arkansas.

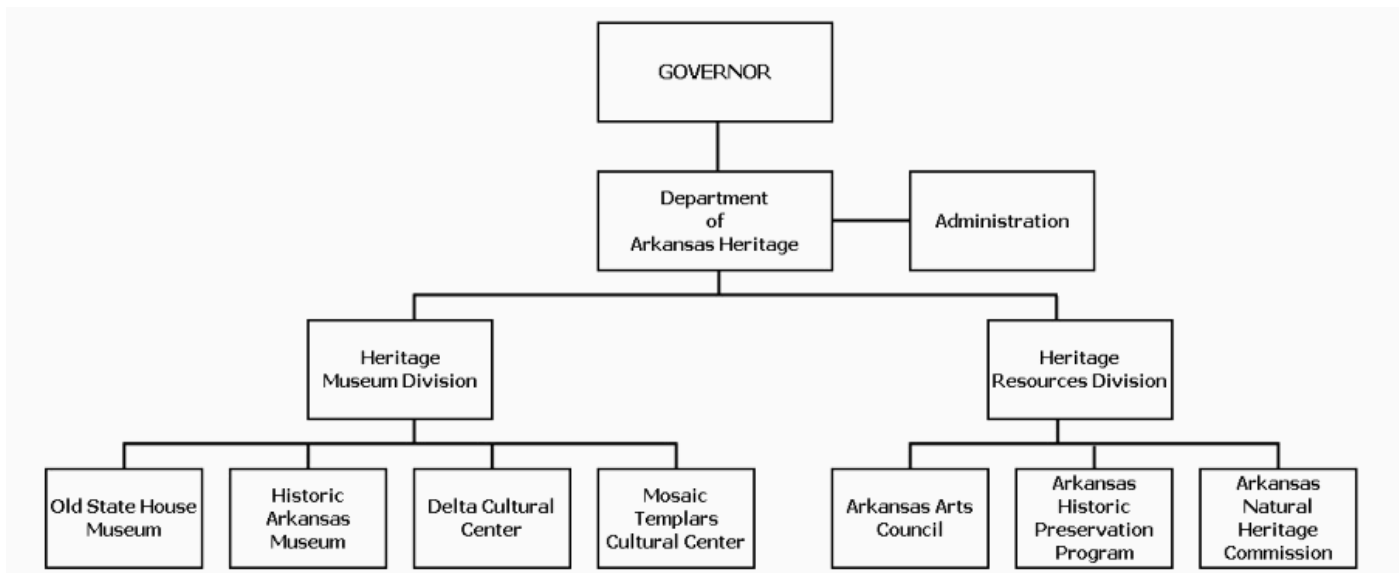
Brief Discussion of Statutory Responsibilities and Primary Activities

The Center will be operated as a program of temporary and permanent exhibits, a library and resource center, provide educational programming, and provide live performances. The Center is to be housed in the Mosaic Templars Building located at Ninth Street and Broadway in Little Rock, Arkansas. A major exhibit will focus on the Mosaic Templar's organization.

The Mosaic Templars of America was a black fraternal organization founded in Little Rock in 1882 by John E. Bush and Chester W. Keatts primarily to provide insurance and other services to its members. This organization is recognized as one of the great endeavors in the history of the state. For forty years the Mosaic Templars Building was the anchor of the thriving black social and economic district that stretched for blocks along west Ninth Street in Little Rock. The economic effect and example set by the Mosaic Templars were felt throughout the state, the nation, and beyond.

Advisory Board or Commission

The Mosaic Templars of America Center for African-American Culture and Business Enterprise Advisory Board advises the director and staff on the development of permanent and temporary exhibits, a plan for acquisition of resource materials, and development of educational and other programming. The Board is a nine member board representing all congressional districts. Three members are appointed by the Governor, three appointed by the President Pro-Tempore of the Senate, and three by the Speaker of the House of Representatives.



Agency Commentary

See Agency Commentary in DAH - Central Administration page 25.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF :
 DEPARTMENT OF ARKANSAS HERITAGE - MOSAIC TEMPLARS CULTURAL CENTER
 FOR THE YEAR ENDED JUNE 30, 2003

Findings

Findings are reported in a single audit under DAH - Central Administration page 27.

Recommendations

Employment Summary

	Male	Female	Total	%
White Employees	0	0	0	0 %
Black Employees	0	2	2	100 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			2	100 %
Total Employees			2	100 %

Publications

A.C.A 25-1-204

Name	Statutory Authorization	Required for		# Of Copies	Reason (s) for Continued Publication and Distribution
		Governor	General Assembly		
None	N/A	N	N	0	N/A

Department Appropriation / Program Summary

		Historical Data						Agency Request and Executive Recommendation							
Appropriation / Program		2003-2004		2004-2005		2004-2005		2005-2006				2006-2007			
		Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1MT	Mosaic Templars-St Operations	212,766	2	351,114	3	403,419	3	1,030,038	13	835,031	11	930,666	13	869,250	11
1XX	Treasury Cash	34,205	0	100,000	0	0	0	120,000	0	120,000	0	110,000	0	110,000	0
C17	Bank Charges Fund	0	0	0	0	0	0	5,060	0	5,060	0	5,060	0	5,060	0
Total		246,971	2	451,114	3	403,419	3	1,155,098	13	960,091	11	1,045,726	13	984,310	11

Funding Sources			%		%		%		%		%		%
Fund Balance	4000005	0	0.0	13,264	2.9	402	0.0	402	0.0	0	0.0	0	0.0
General Revenue	4000010	212,766	81.8	348,057	77.1	1,030,038	96.7	810,031	95.8	930,666	96.4	869,250	96.1
Cash Fund	4000045	47,469	18.2	75,000	16.6	35,060	3.3	35,060	4.2	35,060	3.6	35,060	3.9
Merit Adjustment Fund	4000055	0	0.0	3,057	0.7	0	0.0	0	0.0	0	0.0	0	0.0
General Improvement	4000265	0	0.0	12,138	2.7	0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		260,235	100.0	451,516	100.0	1,065,500	100.0	845,493	100.0	965,726	100.0	904,310	100.0
Excess Appropriation/(Funding)		(13,264)		(402)		89,598		114,598		80,000		80,000	
Grand Total		246,971		451,114		1,155,098		960,091		1,045,726		984,310	

Actual and Budgeted exceeds Authorized Appropriation (1XX) due to a transfer from the Cash Fund Holding Account.

Analysis of Budget Request

Appropriation / Program: 1MT - Mosaic Templars-St Operations

Funding Sources: HRA Arkansas Heritage Fund

Act 1176 of 2001 created the Mosaic Templars of America Center for African-American Culture and Business Enterprise. Further, Act 1176 established the Mosaic Templars of America Center for African-American Culture and Business Enterprise as a division of the Department of Arkansas Heritage. The Mosaic Cultural Center will operate a program of temporary and permanent exhibits, a library and resource center, and live performances.

FY05 Budgeted outlines an increase in General Revenue funding over FY04 Actual in order to prepare the Museum for operations by 2006.

Base Level for this appropriation includes graduated salary increases of 3% to 1.5% each year over FY05 salary levels, along with related Personal Services Matching for three (3) Base Level positions. This includes a \$600 minimum increase for employees earning \$20,000 or below. Included in Personal Services Matching is a \$40 increase in the monthly contribution for State employee's health insurance for a total State match of \$320 per month.

To provide the necessary infrastructure and staff to continue development and begin operation of the center, the Department is requesting additional General Revenue funding and appropriation totaling \$680,022 in FY06 and \$577,353 in FY07. The Department's request reflects the following changes:

Additional Salary and Matching totaling \$323,929 in FY06 and \$332,760 in FY07 for ten additional positions to provide for the operation of the Mosaic Templars Museum, including: a property manager; a facility manager; a program specialist; a museum registrar; two program managers; a program assistant; two repairmen; and one secretary. This position distribution is based on the previous Delta Cultural Museum deployment model.

Additional Operating Expense totaling \$192,593 in FY06 and \$181,093 in FY07 for basic needs of operation, such as utilities, insurance, exhibit construction, office supplies, a telephone system, computer & network equipment, and other associated administrative costs.

Additional Travel totaling \$6,000 each year for a combination of CLIP professional development training and related conferences and seminars.

Additional Professional Fees of \$90,000 in FY06 and \$30,000 in FY07 to conclude research that was started in FY04, provide for exhibit interpretation and development, and for installation and configuration of computer hardware, software, and networking.

Capital Outlay totaling \$42,500 in FY06 and \$27,500 FY07 for office furnishings, artifacts, and equipment that must be capitalized.

Additional Resale - Cost of Goods Sold of \$25,000 in FY06 for items to be sold in the Museum's Gift Shop.

The Executive Recommendation provides for Base Level, as well as Change Level increases of \$460,004 in FY06 and \$516,103 in FY07. The Executive Recommendation reflects the following changes:

Additional Salary and Matching totaling \$268,004 in FY06 and \$275,510 in FY07 for eight (8) new positions to staff the Mosaic Templars Museum.

Additional Operating Expense totaling \$100,000 in FY06 and \$181,093 in FY07 for various basic operating costs associated with Museum startup operations, including exhibit construction, purchase of office equipment (phones, registers, etc.), and supplies.

Additional Travel of \$2,000 each year for professional staff development.

Additional Professional Fees totaling \$60,000 in FY06 and \$30,000 in FY07 for research, interpretation, technology (computers, network, etc.), and exhibit development.

Additional Capital Outlay totaling \$30,000 in FY06 and \$27,500 in FY07 for office furnishings and equipment, and for museum artifacts that are required to be capitalized for CAFR classification.

The Executive Recommendation also provides for \$25,000 of unfunded appropriation in FY06 for the purchase of items for resale. These expenses should be recovered from revenues generated by the Museum Gift Shop.

Appropriation / Program Summary

Appropriation / Program: 1MT Mosaic Templars-St Operations
Funding Sources: HRA Arkansas Heritage Fund

Commitment Item	Historical Data			Agency Request and Executive Recommendation					
	2003-2004 Actual	2004-2005 Budget	2004-2005 Authorized	2005-2006			2006-2007		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	30,650	89,853	98,782	92,548	332,893	292,282	95,323	343,101	301,225
#Positions	2	3	3	3	13	11	3	13	11
Extra Help 5010001	6,475	47,000	56,465	47,000	47,000	47,000	47,000	47,000	47,000
#Extra Help	1	6	6	6	6	6	6	6	6
Personal Services Matching 5010003	12,706	30,514	28,304	32,543	116,127	100,824	33,065	118,047	102,507
Operating Expenses 5020002	62,075	74,925	74,925	74,925	267,518	174,925	74,925	256,018	256,018
Travel-Conference Fees 5050009	4,546	3,000	7,000	3,000	9,000	5,000	3,000	9,000	5,000
Professional Fees and Services 5060010	78,460	100,000	100,000	100,000	190,000	160,000	100,000	130,000	130,000
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Resale (COGS) 5090017	0	0	0	0	25,000	25,000	0	0	0
Capital Outlay 5120011	17,854	5,822	37,943	0	42,500	30,000	0	27,500	27,500
Total	212,766	351,114	403,419	350,016	1,030,038	835,031	353,313	930,666	869,250
Funding Sources									
General Revenue 4000010	212,766	348,057		350,016	1,030,038	810,031	353,313	930,666	869,250
Merit Adjustment Fund 4000055	0	3,057		0	0	0	0	0	0
Total Funding	212,766	351,114		350,016	1,030,038	810,031	353,313	930,666	869,250
Excess Appropriation/(Funding)	0	0		0	0	25,000	0	0	0
Grand Total	212,766	351,114		350,016	1,030,038	835,031	353,313	930,666	869,250

The FY05 Budgeted amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2003-2005 biennium.

Change Level by Appropriation

Appropriation / Program: 1MT-Mosaic Templars-St Operations

Funding Sources: HRA Arkansas Heritage Fund

Agency Request

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	350,016	3	350,016	100.0	353,313	3	353,313	100.0
C01	Existing Program	573,319	10	923,335	263.8	522,150	10	875,463	247.7
C08	Technology	106,703	0	1,030,038	294.2	55,203	0	930,666	263.4

Executive Recommendation

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	350,016	3	350,016	100.0	353,313	3	353,313	100.0
C01	Existing Program	415,813	8	765,829	218.8	460,734	8	814,047	230.4
C08	Technology	69,202	0	835,031	238.5	55,203	0	869,250	246.0

Justification

C01	This request is to increase the general revenue budget for the Mosaic Templars Cultural Center. Ten (10) additional positions will be required to operate this facility, including: a property manager; a facility manager; a program specialist; a museum registrar; two program managers; a program assistant; two repairmen; and one secretary. The request includes increased operating expenses for this new museum including basic needs such as utilities, insurance, office supplies, and other associated administrative costs. The request also includes appropriation and funding for the staff to participate in training and professional conferences. The professional fees line item is to continue the research begun in FY04. The equipment expenses are for basic office needs including a phone system. The purchase for resale line item is a request for "one-time" seed money to provide for the purchase of inventory to be sold in the museum's store (gift shop). The proceeds from the sales will be deposited to the agency's cash account to provide for future purchases of inventory for resale.
C08	These are costs associated with the department's IT plan for FY06 & FY07. This will provide the initial cabling, server, network switch, and wireless access point installation for this new museum site. This will also provide the computer and software necessary for this newly expanded operation.

Analysis of Budget Request

Appropriation / Program: 1XX - Treasury Cash

Funding Sources: NNH Cash in Treasury (Mosaic Templars)

Act 1176 of 2001 created the Mosaic Templars of America Center for African-American Culture and Business Enterprise. Further, Act 1176 established the Mosaic Templars of America Center for African-American Culture and Business Enterprise as a division of the Department of Arkansas Heritage. This cash fund is used for Museum Gift Shop operations.

The Agency is requesting unfunded appropriation in the event that income exceeds expected levels.

The Agency Change Level Request totaling \$120,000 in FY06 and \$110,000 in FY07 for costs associated with store operations. The Department's request reflects the following changes:

Operating Expense of \$10,000 each year for general office supplies.

Costs of Goods Sold of \$10,000 in FY06 and \$25,000 in FY07 for items to be resold in the Museum Gift Shop.

Professional Fees of \$75,000 in FY06 and \$75,000 in FY07 to provide appropriation for a non-federal grant award from the Winthrop Rockefeller Foundation. This increase was approved for FY05 through PEER review.

Construction of \$25,000 in FY06 related to General Improvement funding provided by the General Assembly as a grant to the Mosaic Templars Cultural Center for construction and/or renovations to the museum building. This request provides appropriation for a grant from the Department of Finance and Administration authorized in Act 50 of the First Extraordinary Session of 2003.

The Executive Recommendation provides for the Agency Request.

Appropriation / Program Summary

Appropriation / Program: 1XX Treasury Cash
Funding Sources: NNH Cash in Treasury (Mosaic Templars)

Commitment Item	Historical Data			Agency Request and Executive Recommendation					
	2003-2004 Actual	2004-2005 Budget	2004-2005 Authorized	2005-2006			2006-2007		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	0	0	0	0	10,000	10,000	0	10,000	10,000
Professional Fees and Services 5060010	34,205	75,000	0	0	75,000	75,000	0	75,000	75,000
Construction 5090005	0	25,000	0	0	25,000	25,000	0	0	0
Resale (COGS) 5090017	0	0	0	0	10,000	10,000	0	25,000	25,000
Total	34,205	100,000	0	0	120,000	120,000	0	110,000	110,000
Funding Sources									
Fund Balance 4000005	0	13,264		0	402	402	0	0	0
Cash Fund 4000045	47,469	75,000		0	30,000	30,000	0	30,000	30,000
General Improvement 4000265	0	12,138		0	0	0	0	0	0
Total Funding	47,469	100,402		0	30,402	30,402	0	30,000	30,000
Excess Appropriation/(Funding)	(13,264)	(402)		0	89,598	89,598	0	80,000	80,000
Grand Total	34,205	100,000		0	120,000	120,000	0	110,000	110,000

Actual and Budgeted exceeds Authorized Appropriation in Professional Fees and Construction due to a transfer from the Cash Fund Holding Account.

Change Level by Appropriation

Appropriation / Program: 1XX-Treasury Cash

Funding Sources: NNH Cash in Treasury (Mosaic Templars)

Agency Request

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	0	0	0	x	0	0	0	x
C01	Existing Program	120,000	0	120,000	x	110,000	0	110,000	x

Executive Recommendation

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	0	0	0	100.0	0	0	0	100.0
C01	Existing Program	120,000	0	120,000	100.0	110,000	0	110,000	100.0

Justification

C01	This request is for anticipated cost related to the agency's cash fund which will be used for the Museum store operations. There is also a line item for construction related to the funding provided by the General Assembly as a grant to the MTCC for construction and/or renovations to the museum building.
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Analysis of Budget Request

Appropriation / Program: C17 - Bank Charges Fund

Funding Sources: 122 - Mosaic Templars Bank Charges Fund

This appropriation provides a private bank account, removed from the State Treasury, for the payment of Bank Charges, Credit Card Charges and Fees from revenues collected by the Mosaic Templars Cultural Museum.

The Agency Change Level Requests total \$5,060 each year for additional Operating Expense.

The Executive Recommendation provides for the Agency Request.

Appropriation / Program Summary

Appropriation / Program: C17 Bank Charges Fund
Funding Sources: 122 - Mosaic Templars Bank Charges Fund

Commitment Item	Historical Data			Agency Request and Executive Recommendation					
	2003-2004 Actual	2004-2005 Budget	2004-2005 Authorized	2005-2006			2006-2007		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	0	0	0	0	5,060	5,060	0	5,060	5,060
Total	0	0	0	0	5,060	5,060	0	5,060	5,060
Funding Sources									
Cash Fund 4000045	0	0		0	5,060	5,060	0	5,060	5,060
Total Funding	0	0		0	5,060	5,060	0	5,060	5,060
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	0	0		0	5,060	5,060	0	5,060	5,060

Change Level by Appropriation

Appropriation / Program: C17-Bank Charges Fund

Funding Sources: 122 - Mosaic Templars Bank Charges Fund

Agency Request

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
C01	Existing Program	5,060	0	5,060	100.0	5,060	0	5,060	100.0

Executive Recommendation

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
C01	Existing Program	5,060	0	5,060	100.0	5,060	0	5,060	100.0

Justification

C01	This request is for a new appropriation in regard to the agency's cash in bank. The cash will be certified from activity of sales from the museum's store. The cash will be in a non-AASIS bank account due to the issues with credit card sales. The appropriation is needed to accurately record expenses related to bank fees, credit card fees, and sales tax.
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