



Susan Montee, JD, CPA
Missouri State Auditor

Office of Attorney General

Period July 1, 2008 to
January 12, 2009, and the
Two Years Ended
June 30, 2008



June 2009

Report No. 2009-66

auditor.mo.gov



Office of the
Missouri State Auditor
Susan Montee, JD, CPA

June 2009

The following report is our audit of the Office of the Attorney General.

On January 11, 1993, Jeremiah W. (Jay) Nixon was inaugurated as the state's fortieth Attorney General. He was reelected in November 1996, 2000, and 2004. His term expired on January 12, 2009. On that date, Chris Koster was inaugurated as the forty-first Attorney General.

The office is organized into eight divisions: Agriculture and Environment, Consumer Protection, Criminal, Financial Services, Governmental Affairs, Labor, Litigation, and Public Safety. Each division is headed by a chief counsel who is responsible for the operations of the division.

Although no findings are included in this report on the Office of the Attorney General, the report includes the auditor's follow-up on the actions taken by the Office of Attorney General on our prior audit report findings. Additionally, our letter number 2008-08, included a finding regarding the Attorney General Reimbursement for the campaign use of state resources from November 2004 through October 2007, and our report number 2008-100, for the year ended December 31, 2007, included findings related to the Office of the Attorney General, Medicaid Fraud Control Unit.

All reports are available on our Web site: auditor.mo.gov

YELLOW SHEET

OFFICE OF ATTORNEY GENERAL

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S REPORT	1-3
FOLLOW-UP ON PRIOR AUDIT FINDINGS	4-13
HISTORY AND STATISTICAL INFORMATION	14-31
<u>Appendix</u>	
	Combined Statements of Receipts, Disbursements, and Changes in Cash and Investments, Year Ended -
A-1	June 30, 200817
A-2	June 30, 200718
B	Comparative Statement of Receipts, Two Years Ended June 30, 200819
	Statement of Appropriations and Expenditures,
C-1	Period July 1, 2008 to January 12, 200920
C-2	Year Ended June 30, 200823
C-3	Year Ended June 30, 200726
D	Comparative Statement of Expenditures (From Appropriations), Five Years Ended June 30, 200829
E	Statement of Changes in General Capital Assets, Period July 1, 2008 to January 12, 2009, and Two Years Ended June 30, 200830
F	Comparative Statement of Financial Services Division Collections Period July 1, 2008 to January 12, 2009, and Two Years Ended June 30, 200831

STATE AUDITOR'S REPORT



SUSAN MONTEE, JD, CPA
Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Honorable Chris Koster, Attorney General
Jefferson City, Missouri

We have audited the Office of Attorney General. The scope of our audit included, but was not necessarily limited to, the period July 1, 2008 to January 12, 2009 and the years ended June 30, 2008 and 2007. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain revenues and expenditures.
4. Determine the extent to which recommendations included in our prior audit report were implemented.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; inspection of capital assets; analysis of comparative data obtained from external or internal sources; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, or other legal provisions could occur. Based on that risk assessment, we designed

and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying History and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

No findings resulted from our audit of the Office of Attorney General.

A handwritten signature in black ink, appearing to read "Susan Montee".

Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	John Luetkemeyer, CPA
Audit Manager:	Toni M. Crabtree, CPA
In-Charge Auditor:	Julie A. Moulden, MBA, CPA
Audit Staff:	Amy Ames
	Kenneth Erfurth
	Matthew Schulenberg
	Monique Williams, CPA

FOLLOW-UP ON PRIOR AUDIT FINDINGS

OFFICE OF ATTORNEY GENERAL
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Office of Attorney General on findings in the Management Advisory Report (MAR) of our prior audit report of the Office of Attorney General issued for the 3 years ended June 30, 2006. Although unimplemented recommendations are not repeated, the office should consider implementing those recommendations.

1. Billings to Other Governmental Entities

- A.1. The Office of Attorney General (AGO) did not follow its cooperative agreement when billing the Department of Social Services (DSS). The salary and fringe benefits for individuals who worked exclusively on one federal program were not billed directly to that program, and not all Financial Services Division (FSD) attorneys and staff were included in the billing calculation.
- 2. Timesheets were not adequate to determine the extent that billings to the DSS may have been incorrect. Some timesheets contained errors in coding the time worked on the federal or state programs, or time was not correctly entered on the office's computerized time system. Timesheets reviewed for some attorneys were not prepared or were not sufficient to identify the actual time spent on the federal programs. Timesheets for some attorneys reviewed were not retained, and some timesheets were not signed by the attorney.
- 3. It was not clear whether all allowable FSD expense and equipment expenditures were included in the billing calculation. The method to identify billable costs provided little certainty regarding the accuracy of the billings.
- B.1. The Governmental Affairs Division (GAD) procedures were not adequate to ensure applicable professional licensing boards were properly billed for services. Some timesheet information was not entered accurately on the computerized time system, and timesheets were not reconciled to the billings.
- 2. The GAD discarded timesheets after the professional boards reviewed and approved the billings.

Recommendation:

The AGO:

- A.1. Revise its policies and procedures to ensure compliance with the cooperative agreement with the DSS. The salaries and fringe benefits for employees working solely on one federal program should be billed directly to the program and all FSD employees should be included in the billing allocation calculation.

2. Ensure all time records used in the allocation calculation are complete and accurate. Also, the time records should be signed by the employee.
3. Ensure all FSD allowable costs are included in the billing calculation.
- B.1. Establish policies and procedures to ensure all employee time is recorded correctly on the timesheets, entered accurately on the time system, and reconciled to the applicable billings to other entities.
2. Ensure the timesheets which are prepared and signed by employees are retained to support billings to other entities.

Status:

- A.1. Partially implemented. While all appropriate attorneys and staff were included in the June 2008 billing calculation, the salary and fringe benefits for individuals who worked exclusively on one federal program were still included in the cost allocation calculation rather than billed directly to that program. Although not repeated, our recommendation remains as stated above.
2. Partially implemented. Time records were not always complete and accurate. However, the time records were signed by the employee and retained. Although not repeated, our recommendation remains as stated above.
3. Implemented. We reviewed the June 2008 billing to the DSS and all allowable costs appeared to be included in the billing.
- B.1. Not implemented. Timesheet information was not always entered accurately on the computerized time system. In June 2008, the various professional boards were not billed costs related to almost 23 hours, or \$1,387. In addition, the timesheets were not reconciled to the billing records. Although not repeated, our recommendation remains as stated above.
2. Implemented. The June 2008 timesheets were retained to support the billings to the various professional boards.

2. Case Tracking System

- A. Information in the computerized Case Tracking System (CTS) was not always accurate and complete. The process of preparing timesheets and then entering the timesheets into the CTS was a time consuming process which was susceptible to errors. In addition, our review of timesheets identified numerous problems. These problems included many timesheets were not complete or accurate, some timesheets were not signed by the attorney, and some supervisors did not review and sign the timesheets. Also, an electronic timesheet was not used to automatically post to the system.

- B. The CTS was not adequately utilized to track costs per case. With the exception of the Labor Division cases, costs incurred were generally not recorded on the system.

Recommendation:

The AGO:

- A. Establish policies and procedures to ensure all employee time is recorded correctly on timesheets, entered accurately on the CTS, and appropriately reconciled. Timesheets should be signed by the employee and reviewed and approved by a supervisor. In addition, the office should consider the implementation of an electronic timesheet process.
- B. Establish procedures to track costs per case on the CTS.

Status:

- A. Partially implemented. Timesheet information was not always entered accurately on the CTS, and timesheets were not reconciled to CTS reports. We noted the number of hours recorded on 17 (34 percent) of 50 timesheets reviewed were not entered accurately on the CTS. However, time sheets were signed by the employee and reviewed and approved by a supervisor. Although electronic timesheets were sometimes used, the electronic timesheets did not automatically post to the CTS, and 2 different time increment methods were used on the timesheets. Although not repeated, our recommendation remains as stated above.
- B. Not implemented. Although not repeated, our recommendation remains as stated above.

3. Internal Control Policies, Procedures, and Records

- A. The FSD accounting duties were not adequately segregated and an independent review of these duties was not performed. In addition, even though numeric transaction numbers were automatically assigned to each receipt entered in the computerized receivable records (database), procedures were not established to independently account for each transaction number assigned.
- B.1. The FSD did not monitor accounts receivable cases, including a review of the number and dollar amounts and the period of time cases remained uncollected.
- 2. Collection efforts needed to be improved. Although demand letters were typically sent to the debtors which reflected a deadline and stated that other collection efforts would be pursued, additional action was rarely taken after no response was

received. In addition, payment plans were not always established or monitored for compliance.

3. The database balances were not always accurate, and improvement was needed to ensure the accuracy of the balances.
 4. The reconciliations of the database information to case file records were not always properly approved.
 5. The FSD did not maintain a control list of all uncollectible accounts which had been written-off, and office management did not review or approve significant accounts written-off.
- C. The office did not disburse some restitution monies held for other parties in a timely manner.
- D. The FSD did not always transmit receipts to the fiscal unit or other entities on a timely basis. Also, checks were not restrictively endorsed immediately upon receipt.

Recommendation:

The AGO:

- A. Ensure the duties of receiving, recording, and transmitting monies within the FSD are adequately segregated. In addition, the office should establish procedures to properly account for the numerical sequence of transaction numbers.
- B.1. Establish procedures to monitor accounts receivable cases, including a review of the number and dollar amounts. Also, to help follow-up on past due receivable balances, an accounts receivable aging listing should be prepared on a periodic basis.
2. Establish procedures to ensure collection efforts are adequate and pursued in a timely manner. The office should evaluate all collection options available for each case. Payment plans should be prepared as appropriate, entered correctly on the database, and monitored for compliance.
 3. Establish policies and procedures to ensure accounts receivable records are accurate and complete. These policies and procedures should be consistently applied.
 4. Ensure each reconciliation of the computerized database information to the manual receivable records is properly documented, reviewed, and approved.
 5. Maintain a list of accounts written-off as uncollectible. Office management should review and approve significant accounts written-off.

- C. Establish procedures to ensure restitution monies are monitored and disbursed in a timely manner.
- D. Ensure the FSD forwards all monies to the fiscal unit and other entities on a timely basis and restrictively endorses all checks immediately upon receipt.

Status:

- A. Not Implemented. The accounting duties were not adequately segregated. One person was primarily responsible for receiving, recording, and transmitting monies, and an independent review of these duties was not performed. In addition, procedures were not established to properly account for the numerical sequence of transaction numbers. Although not repeated, our recommendation remains as stated above.
- B.1. Partially implemented. Cases are reviewed every six months for collection efforts. However, the number and dollar amounts are not reviewed and an aging listing is not prepared. Although not repeated, our recommendation remains as stated above.
- 2. Implemented. For the cases reviewed, the collection effort appeared reasonable.
- 3. Implemented. For the cases reviewed, the database balances were supported by the case file records.
- 4. Implemented. For the cases reviewed, the reconciliation of the database information to the case file records was properly approved.
- 5. This is no longer applicable. Uncollectible accounts are no longer written-off.
- C. Implemented. We did not find any instances where restitution monies were not disbursed to other parties in a timely manner.
- D. Not implemented. Our cash count, on January 6, 2009, found 3 checks, totaling \$8,611, were being held because the FSD was waiting for a signed agreement. According to FSD personnel, monies are forwarded to the appropriate entity when all necessary information has been received. In addition, some checks were not restrictively endorsed upon receipt. Although not repeated, our recommendation remains as stated above.

4. Cellular Telephones and Blackberries

The AGO needed to improve controls and procedures over the assignment and usage of its cellular telephones and blackberries. The quarterly reviews of cellular telephone usage did not always appear effective. Additionally employees were not required to

monitor their plan usage and personal calls. Many employees incurred significant costs for cellular telephone calls that were not covered by their cellular telephone plan, and personal calls appeared to contribute to some additional charges. Many cellular telephones were only used for a limited amount of time and the office incurred significant costs for these telephones. Also, the office did not receive call detail for eight cellular telephones. Finally, the office did not use its blackberries for telephone services.

Recommendation:

The AGO develop controls, policies, and procedures regarding cellular telephones and blackberries. Such a policy should address when an employee needs a cellular telephone or blackberry, the appropriate use of this equipment, reimbursement for personal use, and a review process. The review process should include detailed billing statements for every telephone, and employees should monitor their plans and usage. In addition, the office should determine the need for cellular telephones with low usage, and cancel plans for those not needed; and consolidate the cellular telephone and blackberry plans for those employees needing both services.

Status:

Partially implemented. Although the office did not develop a formal written comprehensive policy, the office has a system in place to track usage of cellular telephones and blackberries and determine which plans should be changed or eliminated. Also, an employee is no longer assigned both a cellular telephone and blackberry. Periodic e-mails are sent to employees regarding the use of state-owned computer equipment, cellular telephones, and blackberries. Plus, monthly e-mail reminders are sent to employees regarding their review of the call detail for personal usage reimbursement. However, the AGO has not formally established criteria to determine when an employee needs a cellular telephone or blackberry. Although not repeated, our recommendation remains as stated above.

5. Expenditures

- A. Written agreements were not prepared for some professional services such as expert witnesses and outside legal counsel. In addition, some payments were made for charges which were not in accordance with the agreement.
- B. Documentation supporting the method/criteria for selecting expert witnesses and outside legal counsel services was not always prepared and retained.
- C. Some invoices for professional services such as expert witnesses, court reporters, outside legal counsel, and courier services did not always include sufficient documentation regarding the services provided and expenses claimed. Although the office established policies and procedures for outside legal counsel services, policies and procedures were not established for other types of professional services.

- D. Retention authorization letters, outlining the reasons for services from a particular individual, were not always prepared and approved in accordance with office policies for expert witness services and outside legal counsel. In addition, there was no documentation of approval of purchase requests by appropriate personnel for some purchases of supplies and equipment.
- E. Bids were not always obtained for court reporting services when the vendor was paid in excess of \$3,000 during the applicable fiscal year, as required by state law.

Recommendation:

The AGO:

- A. Ensure all expert witness and outside legal counsel services are supported by written agreements signed by both parties, prior to the services being provided. The services billed should be reviewed for compliance with the written agreement and applicable office policies.
- B. Document the method/criteria for selecting the expert witness and outside legal counsel services.
- C. Ensure invoices for professional services are sufficiently detailed, with adequate supporting documentation and are in compliance with office policies/procedures. In addition, the office should revise existing policies/procedures to include professional services other than outside legal counsel and to clearly identify documentation needed for all types of charges billed.
- D. Ensure the proper prior approval for the purchase of goods and services is obtained and retained, in accordance with applicable office policies/procedures. In addition, retention authorization letters should cover all services that will be provided.
- E. Ensure competitive bids are obtained for court reporting services, in accordance with state law. The reasons for sole source purchases, or for not selecting the lowest bidder, should be documented.

Status:

- A&B. Implemented. For the expert witness and outside legal counsel payments reviewed, applicable written agreements were signed by both parties. In addition, the services billed were in compliance with the written agreements, and the method/criteria for selecting these services was documented.
- C. Partially implemented. For 1 of 12 (8 percent) invoices reviewed for expert witness and outside legal counsel services, there was not sufficient detailed

documentation. In addition, office policies and procedures were not revised to include some types of professional services, and to specifically describe the type of supporting documentation needed for all types of charges billed. Although not repeated, our recommendation remains as stated above.

- D. Implemented. Prior approval for goods and services were obtained as needed, and retention letters covered all services provided.
- E. Implemented. For the invoices reviewed for court reporting services, the services were obtained through a contract procured by the Office of Administration.

6. Office Policies and Procedures

- A. The office did not prepare a formal written contingency plan to resume normal business operations and recover information from automated data systems in the event of a disaster or other disruptive event.
- B. The office did not develop a written comprehensive employee manual which addressed issues such as working hours, vacation and sick leave, overtime and compensatory time, performance appraisals, travel policies, lines of authority, and other items of interest to employees. Generally, office policies and procedures were communicated verbally or by e-mail, and there were some inconsistencies in the employees' understanding of these policies and procedures.
- C. Performance appraisals were not always prepared on a timely basis.

Recommendation:

The AGO:

- A. Develop a formal written disaster recovery plan which is periodically tested and evaluated.
- B. Develop a comprehensive written employee manual.
- C. Implement procedures to ensure annual performance appraisals are completed for all applicable employees.

Status:

- A. Not implemented. The office continuity plan is not documented. According to office personnel, the computer system is backed-up on a set schedule, with the back-up information stored off-site. The plan was tested in December 2008; however, the results of the test were not documented. Although not repeated, our recommendation remains as stated above.

- B. Not implemented. A formal written employee manual has not been developed. Office policies and procedures are generally communicated verbally, by e-mail, or in separate written documents. For example, in January 2008, the office issued a Document Management Policy regarding document retention, storage, and destruction. Although not repeated, our recommendation remains as stated above.
- C. Not implemented. Our review of performance appraisals for 15 employees found no current appraisals for 3 employees, with 2 of these 3 employees not receiving an appraisal for over 11 and almost 5 years, respectively. Also, according to office management, performance appraisals are not prepared for senior staff attorneys and chief counsels. Although not repeated, our recommendation remains as stated above.

HISTORY AND
STATISTICAL INFORMATION

OFFICE OF ATTORNEY GENERAL HISTORY AND STATISTICAL INFORMATION

The Office of Attorney General was created in 1806, when Missouri was still a territory. The Missouri Constitution of 1820 provided for an appointed attorney general. It remained an appointed position until 1865, when a new constitution provided for an attorney general elected by the people.

The Attorney General's office is located in Jefferson City. There are branch offices in Kansas City, St. Louis, Springfield, and Cape Girardeau.

The office is organized into eight divisions: Agriculture and Environment, Consumer Protection, Criminal, Financial Services, Governmental Affairs, Labor, Litigation, and Public Safety. Each division is headed by a chief counsel who is responsible for the operations of the division.

Agriculture and Environment Division: This division protects Missouri's natural resources and agricultural productivity, and represents the Department of Natural Resources (DNR) including its constituent boards and commissions that regulate the use of Missouri's air, land and waters, as well as the Department of Agriculture. Attorneys take legal action to stop pollution of the state's air, water and soil and penalize polluters through fines, penalties, and, in the most serious cases, incarceration. The division also works to protect and enhance agriculture and the quality of life for rural Missourians by enforcing the law and advocating responsible public policy. Enforcement litigation is filed primarily in state courts to seek preliminary and permanent injunctions to assure compliance with state environment laws. The division also obtains civil penalties and recovers costs and damages for the state.

Consumer Protection Division: The division handles fraud investigations and litigation. Attorneys in this division represent Missouri consumers as a group in cases of consumer fraud, securities fraud, and antitrust matters. Also, these attorneys are active in discovering businesses that commit merchandising practices fraud in connection with the sale and advertising of products or services. This division includes an investigative staff that assists attorneys in investigations involving violations of the state's Merchandising Practices Act. The No Call program, to reduce telemarketing calls, is also under this division.

Criminal Division: This division represents the state in every felony case appealed to the Supreme Court of Missouri and Missouri Court of Appeals. The attorneys in this division also defend the state in all habeas corpus actions filed by prison inmates in state and federal court and assist with extraditions to and from Missouri of those charged in criminal cases.

Financial Services Division: The division pursues recoveries of monies due the Office of Attorney General and other state agencies/departments, including amounts due on defaults on student loans and economic development loans, delinquent audit and lottery commission fees, penalties owed the Missouri Ethics Commission, estate recovery cases, money owned by inmates to reimburse the state for the costs of their care, and collections in bankruptcy court.

Additionally, the attorneys in this division provide legal assistance to the Department of Social Services by establishing and enforcing child support obligations.

Governmental Affairs Division: The division represents the governor and other statewide elected officials, the Office of Administration, various state departments, and more than 30 professional licensing boards. Division attorneys defend constitutional challenges to state laws and ballot issues and enforce compliance with state laws by trusts, foundations, and nonprofit corporations. The attorneys in this division are also responsible for enforcing the state ethics and campaign finance laws, enforcing state laws requiring tobacco manufacturers to establish escrow accounts, and addressing questions about the state's open meeting and records law, commonly known as the Sunshine Law.

Labor Division: This division provides general counsel and litigation services for the Missouri Department of Labor and Industrial Relations and its officers and agencies. The division also represents the state in prevailing wage disputes, crime victims' claims, and workers' compensation cases of state employees, including claims involving the Second Injury Fund.

Litigation Division: This division is responsible for representing all state agencies, officers and employees in civil litigation matters in state and federal courts. Cases include damage claims, contract cases, civil rights cases, personal injury lawsuits, employment issues, and constitutional law issues. This division also defends the state in lawsuits brought by inmates of Missouri's correctional facilities.

Public Safety Division: The Public Safety Division handles criminal prosecutions at the trial level. The Special Prosecution Unit assists local prosecuting attorneys in serious or difficult trials, including homicide cases and grand jury proceedings. The Meth Prosecution Unit specializes in handling criminal cases involving the manufacture, sale, or possession of methamphetamine and other illegal drugs. The Workers' Compensation Fraud Unit prosecutes fraud or misconduct involving workers' compensation, and the Medicaid Fraud Control Unit prosecutes cases involving fraud of the state Medicaid program by health professionals, or abuse or neglect of Medicaid recipients by caregivers. The High Technology and Computer Crime Unit assists local law enforcement with investigations and prosecutions of computer and Internet crime cases, and the Sexually Violent Predator Unit enforces the sexual violent predator law. In addition, attorneys in the division also serve as legal counsel for the Department of Public Safety, Highway Patrol, Water Patrol, and other state law enforcement agencies, and represent those agencies in all civil litigation in which they are a party.

On January 11, 1993, Jeremiah W. (Jay) Nixon was inaugurated as the state's fortieth Attorney General. He was reelected in November 1996, 2000, and 2004. His term expired on January 12, 2009. On that date, Chris Koster was inaugurated as the forty-first Attorney General.

At January 12, 2009, the Office of Attorney General employed approximately 400 full-time and 20 part-time employees.

OFFICE OF ATTORNEY GENERAL
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS
 YEAR ENDED JUNE 30, 2008

	Federal and Other Fund	Court Costs Fund	Antitrust Revolving Fund	Merchandising Practices Revolving Fund	Merchandising Practices Restitution Account	Health Spa Regulatory Fund	Incarceration Reimbursement Act Revolving Fund	Trust Fund	Multi-State Consumer Fraud Accounts	Total (Memorandum Only)
RECEIPTS										
Federal grants	\$ 3,588,938	0	0	0	0	0	0	0	0	3,588,938
Restitution	0	0	0	0	897,969	0	0	0	0	897,969
Inmate housing receipts	0	0	0	0	0	0	176,600	0	0	176,600
Penalties, awards, and settlements	0	1,310	463,402	1,439,228	0	0	0	3,447,439	271,889	5,623,268
Registration fees	0	0	0	19,175	0	29,700	0	0	0	48,875
No call program fees	0	0	0	371,200	0	0	0	0	0	371,200
Recovery costs	0	890	17,566	47,823	0	0	0	0	0	66,279
Interest	0	0	0	0	7,866	0	0	0	97	7,963
Miscellaneous	87	308	0	3,993	0	0	0	0	0	4,388
Total Receipts	3,589,025	2,508	480,968	1,881,419	905,835	29,700	176,600	3,447,439	271,986	10,785,480
DISBURSEMENTS										
Personal service	1,960,768	0	329,213	727,470	0	0	101,879	0	0	3,119,330
Employee fringe benefits	838,288	0	113,488	295,873	0	0	47,182	0	0	1,294,831
Expense and equipment	688,355	187,000	1,770	1,080,560	0	5,000	19,701	0	0	1,982,386
Payments to other parties	0	0	0	0	1,751,498	0	0	3,336,102	0	5,087,600
Leasing operations	177,323	0	4,213	13,324	0	0	6,988	0	0	201,848
Cost allocation	0	1,346	5,449	22,434	0	112	1,274	0	0	30,615
Other	1,230	0	0	4,444	0	0	0	0	0	5,674
Total Disbursements	3,665,964	188,346	454,133	2,144,105	1,751,498	5,112	177,024	3,336,102	0	11,722,284
RECEIPTS OVER (UNDER) DISBURSEMENTS	(76,939)	(185,838)	26,835	(262,686)	(845,663)	24,588	(424)	111,337	271,986	(936,804)
TRANSFERS										
Transfers from:										
General Revenue Fund	0	165,600	69,000	0	0	0	0	0	0	234,600
Merchandising Practices Restitution Account	0	0	0	18,859	0	0	0	0	0	18,859
Trust Fund	0	0	0	8,509	0	0	0	0	0	8,509
Transfers to:										
Merchandising Practices Revolving Fund	0	0	0	0	(18,859)	0	0	0	(8,509)	(27,368)
Total Transfers	0	165,600	69,000	27,368	(18,859)	0	0	0	(8,509)	234,600
RECEIPTS OVER (UNDER) DISBURSEMENTS AND TRANSFERS	(76,939)	(20,238)	95,835	(235,318)	(864,522)	24,588	(424)	111,337	263,477	(702,204)
CASH AND INVESTMENTS, JULY 1, 2007	99,321	44,300	0	1,048,092	1,287,024	147,822	624,430	139,732	8,500	3,399,221
CASH AND INVESTMENTS, JUNE 30, 2008	\$ 22,382	24,062	95,835	812,774	422,502	172,410	624,006	251,069	271,977	2,697,017

Appendix A-2

OFFICE OF ATTORNEY GENERAL
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS
 YEAR ENDED JUNE 30, 2007

	Federal and Other Fund	Court Costs Fund	Antitrust Revolving Fund	Merchandising Practices Revolving Fund	Merchandising Practices Restitution Account	Health Spa Regulatory Fund	Incarceration Reimbursement Act Revolving Fund	Trust Fund	Multi-State Consumer Fraud Accounts	Total (Memorandum Only)
RECEIPTS										
Federal grants	\$ 3,236,367	0	0	0	0	0	0	0	0	3,236,367
Restitution	0	0	0	0	2,741,075	0	0	0	0	2,741,075
Inmate housing receipts	0	0	0	0	0	0	184,007	0	0	184,007
Penalties, awards, and settlements	0	6,767	0	710,917	0	0	0	734,149	0	1,451,833
Registration fees	0	0	0	17,870	0	24,925	0	0	0	42,795
No call program fees	0	0	0	432,500	0	0	0	0	0	432,500
Recovery costs	0	2,770	0	219,384	0	0	0	0	0	222,154
Interest	0	0	0	0	13,039	0	0	0	20	13,059
Miscellaneous	83	0	0	1,963	0	0	0	0	0	2,046
Total Receipts	3,236,450	9,537	0	1,382,634	2,754,114	24,925	184,007	734,149	20	8,325,836
DISBURSEMENTS										
Personal service	1,952,708	0	254,640	692,559	0	0	59,142	0	0	2,959,049
Employee fringe benefits	856,779	0	88,033	306,494	0	0	24,275	0	0	1,275,581
Expense and equipment	545,005	143,064	25,565	1,116,643	0	5,000	17,411	0	0	1,852,688
Payments to other parties	0	0	0	0	2,826,682	0	0	754,121	0	3,580,803
Leasing operations	132,775	0	2,099	12,227	0	0	0	0	0	147,101
Cost allocation	0	1,378	3,482	21,645	0	146	1,104	0	0	27,755
Other	0	0	0	45	0	0	0	0	0	45
Total Disbursements	3,487,267	144,442	373,819	2,149,613	2,826,682	5,146	101,932	754,121	0	9,843,022
RECEIPTS OVER (UNDER) DISBURSEMENTS	(250,817)	(134,905)	(373,819)	(766,979)	(72,568)	19,779	82,075	(19,972)	20	(1,517,186)
TRANSFERS										
Transfers from:										
General Revenue Fund	0	165,600	69,000	0	0	0	0	0	0	234,600
Merchandising Practices Restitution Account	0	0	0	120,054	0	0	0	0	0	120,054
Transfers to:										
Merchandising Practices Revolving Fund	0	0	0	0	(120,054)	0	0	0	0	(120,054)
Total Transfers	0	165,600	69,000	120,054	(120,054)	0	0	0	0	234,600
RECEIPTS OVER (UNDER) DISBURSEMENTS AND TRANSFERS	(250,817)	30,695	(304,819)	(646,925)	(192,622)	19,779	82,075	(19,972)	20	(1,282,586)
CASH AND INVESTMENTS, JULY 1, 2006	350,138	13,605	304,819	1,695,017	1,479,646	128,043	542,355	159,704	8,480	4,681,807
CASH AND INVESTMENTS, JUNE 30, 2007	\$ 99,321	44,300	0	1,048,092	1,287,024	147,822	624,430	139,732	8,500	3,399,221

Appendix B

OFFICE OF ATTORNEY GENERAL
COMPARATIVE STATEMENT OF RECEIPTS

	Year Ended June 30,	
	2008	2007
GENERAL REVENUE FUND		
Federal grants	\$ 8,447	24,395
Penalties, court awards, and settlements	11,789	11,446
Recoveries	60,613	13,596
Refunds	3,513	3,307
Fees for copying public records	3,484	5,912
Miscellaneous	3,103	447
Total General Revenue Fund	<u>\$ 90,949</u>	<u>59,103</u>
SECOND INJURY FUND		
Penalties, court awards, and settlements	\$ 2,062	25,006
Recoveries	25	0
Refunds	2,454	1,522
Total Second Injury Fund	<u>\$ 4,541</u>	<u>26,528</u>
TORT VICTIMS COMPENSATION FUND		
Penalties, court awards, and settlements	<u>\$ 37,422</u>	<u>650,156</u>
HEALTHY FAMILIES TRUST FUND		
Recoveries	<u>\$ 114,958,090</u>	<u>104,469,462</u>
LIFE SCIENCES RESEARCH TRUST FUND		
Recoveries	<u>\$ 38,319,363</u>	<u>34,823,154</u>

Appendix C-1

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
PERIOD JULY 1, 2008 TO JANUARY 12, 2009

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
GENERAL REVENUE FUND				
Personal Service	\$ 12,121,726	6,474,312	717,332	4,930,082
Medicaid Fraud Unit - Expense and Equipment	150,164	106,568	4,442	39,154
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	996,096	498,124	424,471	73,501
Medicaid Fraud Unit - Personal Service	167,101	113,115	0	53,986
Expense and Equipment	1,599,292	1,008,379	43,891	547,022
Total General Revenue Fund	15,034,379	8,200,498	1,190,136	5,643,745
FEDERAL AND OTHER FUND				
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	340,027	123,348	110,460	106,219
Medicaid Fraud Unit - Personal Service	834,177	350,663	38,687	444,827
Personal Service	1,695,066	652,073	54,195	988,798
Expense and Equipment	1,302,181	190,059	6,341	1,105,781
Total Federal and Other Fund	4,171,451	1,316,143	209,683	2,645,625
GAMING COMMISSION FUND				
Personal Service	109,282	73,063	8,325	27,894
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	5,123	2,492	2,491	140
Expense and Equipment	30,747	16,418	630	13,699
Total Gaming Commission Fund	145,152	91,973	11,446	41,733
NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND				
Personal Service	36,612	31,173	7,196	(1,757)
Expense and Equipment	4,715	4,715	0	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	10,195	4,960	4,959	276
Total Natural Resources Protection Fund - Water Pollution Permit Fee Subaccount Fund	51,522	40,848	12,155	(1,481)
SOLID WASTE MANAGEMENT FUND				
Personal Service	36,612	31,514	3,162	1,936
Expense and Equipment	5,215	4,985	271	(41)
Total Solid Waste Management Fund	41,827	36,499	3,433	1,895
PETROLEUM STORAGE TANK INSURANCE FUND				
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	1,329	647	647	35
Personal Service	25,108	16,206	1,309	7,593
Total Petroleum Storage Tank Insurance Fund	26,437	16,853	1,956	7,628

Appendix C-1

OFFICE OF ATTORNEY GENERAL
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 PERIOD JULY 1, 2008 TO JANUARY 12, 2009

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
MOTOR VEHICLE COMMISSION FUND				
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	2,561	1,246	1,246	69
Personal Service	38,167	34,143	2,632	1,392
Expense and Equipment	11,300	0	0	11,300
Total Motor Vehicle Commission Fund	52,028	35,389	3,878	12,761
HEALTH SPA REGULATORY FUND				
Expense and Equipment	5,000	2,923	126	1,951
Total Health Spa Regulatory Fund	5,000	2,923	126	1,951
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE SUBACCOUNT FUND				
Personal Service	36,587	36,587	0	0
Expense and Equipment	4,715	4,715	0	0
Total Natural Resources Protection Fund - Air Pollution Permit Fee Subaccount Fund	41,302	41,302	0	0
COURT COSTS FUND				
Expense and Equipment	187,000	69,483	3,091	114,426
Total Court Costs Fund	187,000	69,483	3,091	114,426
SOIL AND WATER SALES TAX FUND				
Personal Service	12,197	12,197	0	0
Expense and Equipment	2,267	2,267	0	0
Total Soil And Water Sales Tax Fund	14,464	14,464	0	0
MERCHANDISING PRACTICES REVOLVING FUND				
Personal Service	687,036	435,911	31,330	219,795
Expense and Equipment	1,879,126	512,367	53,307	1,313,452
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	14,288	5,972	5,972	2,344
Total Merchandising Practices Revolving Fund	2,580,450	954,250	90,609	1,535,591
WORKERS' COMPENSATION FUND				
Personal Service	264,048	191,155	22,784	50,109
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	121,138	67,033	53,693	412
Expense and Equipment	204,053	5,723	126	198,204
Total Workers' Compensation Fund	589,239	263,911	76,603	248,725
SECOND INJURY FUND				
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	146,397	78,616	64,176	3,605
Personal Service	1,823,045	1,031,284	80,803	710,958
Expense and Equipment	1,021,726	447,541	7,500	566,685
Total Second Injury Fund	2,991,168	1,557,441	152,479	1,281,248

Appendix C-1

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
PERIOD JULY 1, 2008 TO JANUARY 12, 2009

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
LOTTERY PROCEEDS FUND				
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	3,300	1,605	1,605	90
Personal Service	55,256	30,215	2,329	22,712
Total Lottery Proceeds Fund	58,556	31,820	3,934	22,802
ANTI-TRUST REVOLVING FUND				
Personal Service	369,832	100,975	10,104	258,753
Expense and Equipment	254,400	20,229	0	234,171
Total Anti-Trust Revolving Fund	624,232	121,204	10,104	492,924
HAZARDOUS WASTE FUND				
Personal Service	283,601	137,095	22,705	123,801
Expense and Equipment	14,880	14,880	0	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	22,079	10,458	10,458	1,163
Total Hazardous Waste Fund	320,560	162,433	33,163	124,964
SAFE DRINKING WATER FUND				
Personal Service	12,224	12,224	0	0
Expense and Equipment	2,265	2,265	0	0
Total Safe Drinking Water Fund	14,489	14,489	0	0
TRUST FUND				
Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them - Expense and Equipment	123,524	123,473	0	51
Total Trust Fund	123,524	123,473	0	51
INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND				
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	7,782	3,786	3,786	210
Expense and Equipment	45,640	17,502	630	27,508
Personal Service	91,944	49,638	3,956	38,350
Total Inmate Incarceration Reimbursement Act Revolving Fund	145,366	70,926	8,372	66,068
MINED LAND RECLAMATION FUND				
Personal Service	12,197	12,197	0	0
Expense and Equipment	2,262	1,692	660	(90)
Total Mined Land Reclamation Fund	14,459	13,889	660	(90)
Total All Funds	\$ 27,232,605	13,180,211	1,811,828	12,240,566

Appendix C-2

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2008

	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND			
Personal Service	\$ 11,768,666	11,682,723	85,943
Medicaid Fraud Unit - Expense and Equipment	150,164	150,164	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	800,831	772,649	28,182
Medicaid Fraud Unit - Personal Service	162,234	162,224	10
Expense and Equipment	1,599,292	1,599,292	0
Total General Revenue Fund	14,481,187	14,367,052	114,135
FEDERAL AND OTHER FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	333,966	177,323	156,643
Medicaid Fraud Unit - Personal Service	809,879	673,764	136,115
Personal Service	1,645,696	1,287,004	358,692
Expense and Equipment	1,302,181	688,355	613,826
Total Federal and Other Fund	4,091,722	2,826,446	1,265,276
GAMING COMMISSION FUND			
Personal Service	122,684	122,684	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	4,601	4,600	1
Expense and Equipment	14,162	14,162	0
Total Gaming Commission Fund	141,447	141,446	1
NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND			
Personal Service	35,546	35,546	0
Expense and Equipment	4,715	4,715	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	9,156	9,155	1
Total Natural Resources Protection Fund - Water Pollution Permit Fee Subaccount Fund	49,417	49,416	1
SOLID WASTE MANAGEMENT FUND			
Personal Service	35,546	35,546	0
Expense and Equipment	5,215	5,215	0
Total Solid Waste Management Fund	40,761	40,761	0
PETROLEUM STORAGE TANK INSURANCE FUND			
Personal Service	24,377	24,372	5
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	1,195	1,195	0
Total Petroleum Storage Tank Insurance Fund	25,572	25,567	5

Appendix C-2

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2008

	Appropriation Authority	Expenditures	Lapsed Balances
MOTOR VEHICLE COMMISSION FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	2,300	2,300	0
Personal Service	48,355	48,351	4
Expense and Equipment	0	0	0
Total Motor Vehicle Commission Fund	50,655	50,651	4
HEALTH SPA REGULATORY FUND			
Expense and Equipment	5,000	5,000	0
Total Health Spa Regulatory Fund	5,000	5,000	0
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE SUBACCOUNT FUND			
Personal Service	35,521	35,521	0
Expense and Equipment	4,715	4,715	0
Total Natural Resources Protection Fund - Air Pollution Permit Fee Subaccount Fund	40,236	40,236	0
COURT COSTS FUND			
Expense and Equipment	187,000	187,000	0
Total Court Costs Fund	187,000	187,000	0
SOIL AND WATER SALES TAX FUND			
Personal Service	11,842	11,842	0
Expense and Equipment	2,267	2,267	0
Total Soil And Water Sales Tax Fund	14,109	14,109	0
MERCHANDISING PRACTICES REVOLVING FUND			
Personal Service	767,026	727,470	39,556
Expense and Equipment	1,779,126	948,209	830,917
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	147,472	145,006	2,466
Total Merchandising Practices Revolving Fund	2,693,624	1,820,685	872,939
WORKERS' COMPENSATION FUND			
Personal Service	368,358	368,296	62
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	120,682	119,249	1,433
Expense and Equipment	92,053	16,262	75,791
Total Workers' Compensation Fund	581,093	503,807	77,286
SECOND INJURY FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	149,190	148,554	636
Personal Service	1,857,552	1,857,552	0
Expense and Equipment	934,121	915,191	18,930
Total Second Injury Fund	2,940,863	2,921,297	19,566

Appendix C-2

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2008

	Appropriation Authority	Expenditures	Lapsed Balances
LOTTERY PROCEEDS FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	2,965	2,964	1
Personal Service	53,647	53,647	0
Total Lottery Proceeds Fund	56,612	56,611	1
ANTI-TRUST REVOLVING FUND			
Personal Service	359,060	329,213	29,847
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	4,301	4,213	88
Expense and Equipment	254,400	1,770	252,630
Total Anti-Trust Revolving Fund	617,761	335,196	282,565
HAZARDOUS WASTE FUND			
Personal Service	275,340	275,340	0
Expense and Equipment	14,880	14,880	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	20,616	20,422	194
Total Hazardous Waste Fund	310,836	310,642	194
SAFE DRINKING WATER FUND			
Personal Service	11,868	11,868	0
Expense and Equipment	2,265	2,265	0
Total Safe Drinking Water Fund	14,133	14,133	0
TRUST FUND			
Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them - Expense and Equipment	3,478,803	3,336,102	142,701
Total Trust Fund	3,478,803	3,336,102	142,701
INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	7,119	6,988	131
Expense and Equipment	33,027	19,701	13,326
Personal Service	101,879	101,879	0
Total Inmate Incarceration Reimbursement Act Revolving Fund	142,025	128,568	13,457
MINED LAND RECLAMATION FUND			
Personal Service	11,842	11,842	0
Expense and Equipment	2,262	2,262	0
Total Mined Land Reclamation Fund	14,104	14,104	0
Total All Funds	\$ 29,976,960	27,188,829	2,788,131

Appendix C-3

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2007

	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND			
Personal Service	\$ 11,276,089	11,276,089	0
Medicaid Fraud Unit - Expense and Equipment	150,164	149,771	393
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	584,651	584,651	0
Medicaid Fraud Unit - Personal Service	157,510	141,838	15,672
Expense and Equipment	1,785,235	1,785,215	20
Total General Revenue Fund	13,953,649	13,937,564	16,085
FEDERAL AND OTHER FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	232,893	132,775	100,118
Medicaid Fraud Unit - Personal Service	786,291	667,546	118,745
Personal Service	1,597,764	1,285,162	312,602
Expense and Equipment	1,302,181	545,005	757,176
Total Federal and Other Fund	3,919,129	2,630,488	1,288,641
GAMING COMMISSION FUND			
Personal Service	118,009	118,006	3
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	3,012	3,012	0
Expense and Equipment	15,747	15,747	0
Total Gaming Commission Fund	136,768	136,765	3
NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND			
Personal Service	34,511	34,511	0
Expense and Equipment	4,715	4,715	0
Total Natural Resources Protection Fund - Water Pollution Permit Fee Subaccount Fund	39,226	39,226	0
SOLID WASTE MANAGEMENT FUND			
Personal Service	34,511	34,511	0
Expense and Equipment	5,215	5,215	0
Total Solid Waste Management Fund	39,726	39,726	0
PETROLEUM STORAGE TANK INSURANCE FUND			
Personal Service	23,667	23,667	0
Total Petroleum Storage Tank Insurance Fund	23,667	23,667	0
MOTOR VEHICLE COMMISSION FUND			
Personal Service	47,276	47,270	6
Expense and Equipment	0	0	0
Total Motor Vehicle Commission Fund	47,276	47,270	6

Appendix C-3

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2007

	Appropriation Authority	Expenditures	Lapsed Balances
HEALTH SPA REGULATORY FUND			
Expense and Equipment	5,000	5,000	0
Total Health Spa Regulatory Fund	5,000	5,000	0
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE SUBACCOUNT FUND			
Personal Service	34,486	34,486	0
Expense and Equipment	4,715	4,715	0
Total Natural Resources Protection Fund - Air Pollution Permit Fee Subaccount Fund	39,201	39,201	0
COURT COSTS FUND			
Expense and Equipment	187,000	143,064	43,936
Total Court Costs Fund	187,000	143,064	43,936
SOIL AND WATER SALES TAX FUND			
Personal Service	11,497	11,497	0
Expense and Equipment	2,267	2,267	0
Total Soil And Water Sales Tax Fund	13,764	13,764	0
MERCHANDISING PRACTICES REVOLVING FUND			
Personal Service	692,560	692,559	1
Expense and Equipment	1,834,165	905,138	929,027
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	223,779	223,733	46
Total Merchandising Practices Revolving Fund	2,750,504	1,821,430	929,074
WORKERS' COMPENSATION FUND			
Personal Service	349,782	349,782	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	211,009	190,507	20,502
Expense and Equipment	103,162	27,248	75,914
Total Workers' Compensation Fund	663,953	567,537	96,416
SECOND INJURY FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	256,112	232,269	23,843
Personal Service	1,781,440	1,781,440	0
Expense and Equipment	958,681	940,680	18,001
Total Second Injury Fund	2,996,233	2,954,389	41,844
LOTTERY PROCEEDS FUND			
Personal Service	52,084	52,083	1
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	1,603	1,603	0
Total Lottery Proceeds Fund	53,687	53,686	1

Appendix C-3

OFFICE OF ATTORNEY GENERAL
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2007

	Appropriation Authority	Expenditures	Lapsed Balances
ANTI-TRUST REVOLVING FUND			
Personal Service	348,602	254,640	93,962
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	14,892	14,015	877
Expense and Equipment	254,400	13,650	240,750
Total Anti-Trust Revolving Fund	617,894	282,305	335,589
HAZARDOUS WASTE FUND			
Personal Service	267,320	267,320	0
Expense and Equipment	14,880	14,880	0
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	6,907	6,907	0
Total Hazardous Waste Fund	289,107	289,107	0
SAFE DRINKING WATER FUND			
Personal Service	11,522	11,522	0
Expense and Equipment	2,265	2,265	0
Total Safe Drinking Water Fund	13,787	13,787	0
HAZARDOUS WASTE REMEDIAL FUND			
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expense and Equipment	2,631	2,385	246
Total Hazardous Waste Remedial Fund	2,631	2,385	246
TRUST FUND			
Fulfillment or failure of conditions, or other such developments, necessary to determine the appropriate disposition of such funds, to those individuals, entities, or accounts within the State Treasury, certified by the Attorney General as being entitled to receive them - Expense and Equipment	755,001	754,121	880
Total Trust Fund	755,001	754,121	880
INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND			
Expense and Equipment	17,411	17,411	0
Personal Service	59,142	59,142	0
Total Inmate Incarceration Reimbursement Act Revolving Fund	76,553	76,553	0
MINED LAND RECLAMATION FUND			
Personal Service	11,497	11,497	0
Expense and Equipment	2,262	2,262	0
Total Mined Land Reclamation Fund	13,759	13,759	0
Total All Funds	\$ 26,637,515	23,884,794	2,752,721

Appendix D

OFFICE OF ATTORNEY GENERAL
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,				
	2008	2007	2006	2005	2004
Salaries and wages	\$ 17,856,682	17,154,567	15,847,774	15,555,222	14,950,293
Travel, in-state	473,974	497,902	475,507	469,792	420,758
Travel, out-of-state	128,699	114,406	128,378	101,435	106,504
Fuel and utilities	26,202	24,088	32,302	30,234	36,645
Supplies	984,868	1,026,264	1,039,367	1,008,975	1,046,131
Professional development	215,066	203,601	189,256	203,167	215,512
Communication service and supplies	453,116	469,334	450,271	449,870	473,474
Services:					
Professional	1,751,665	1,528,308	1,396,756	1,325,945	787,412
Housekeeping and janitorial	30,364	49,801	83,938	69,245	68,059
Maintenance and repair	271,384	211,139	215,399	282,617	273,221
Equipment:					
Computer	103,836	262,428	179,663	362,344	331,963
Motorized	20,150	31,623	75,768	27,153	109,203
Office	30,828	67,027	85,839	91,167	91,668
Other	13,623	16,423	15,052	16,595	18,486
Property and improvements	3,890	0	1,890	150,749	151,920
Real property rentals and leases	1,432,111	1,400,186	725,597	707,580	734,273
Equipment rental and leases	5,414	7,036	3,456	5,435	9,143
Miscellaneous expenses	46,046	60,673	87,110	43,495	25,985
Refunds	43	0	0	0	1,300
Payments to other parties	3,336,102	754,121	5,151,021	759,679	0
Program distributions	4,766	5,869	4,213	0	0
Total Expenditures	\$ <u>27,188,829</u>	<u>23,884,796</u>	<u>26,188,557</u>	<u>21,660,699</u>	<u>19,851,950</u>

Appendix E

OFFICE OF ATTORNEY GENERAL STATEMENT OF CHANGES IN GENERAL CAPITAL ASSETS

All Funds	Furniture and Equipment	Motor Vehicles	Total
Balance, July 1, 2006	\$ 2,849,030	568,770	3,417,800
Additions	189,578	49,876	239,454
Dispositions	(273,994)	(71,765)	(345,759)
Balance, June 30, 2007	2,764,614	546,881	3,311,495
Additions	106,228	25,794	132,022
Dispositions	(277,640)	(27,181)	(304,821)
Balance, June 30, 2008	2,593,202	545,494	3,138,696
Additions	73,437	12,893	86,330
Dispositions	(57,228)	0	(57,228)
Balance, January 12, 2009	\$ 2,609,411	558,387	3,167,798

Fund of Acquisition	Balance January 12, 2009
General Revenue Fund	\$ 2,069,762
Federal and Other Fund	218,137
Gaming Commission Fund	2,713
Motor Vehicle Commission Fund	705
Merchandising Practices Revolving Fund	359,923
Workers' Compensation Fund	126,740
Second Injury Fund	370,478
Anti-Trust Revolving Fund	3,055
Department of Natural Resources Funds	12,003
Health Spa Regulatory Fund	1,195
Inmate Incarceration Reimbursement Act Revolving Fund	3,087
Total All Funds	\$ 3,167,798

Appendix F

OFFICE OF ATTORNEY GENERAL
COMPARATIVE STATEMENT OF FINANCIAL SERVICES DIVISION COLLECTIONS

Forwarded to:	Period July 1, 2008 to January 12, 2009		Year Ended June 30,			
	Number of Payments	Amount Collected	2008		2007	
			Number of Payments	Amount Collected	Number of Payments	Amount Collected
AGO - Fiscal Unit *	779	\$ 3,592,564	1,965	\$ 5,065,718	1,754	\$ 3,804,788
Department of Agriculture	24	16,998	66	44,115	48	58,893
Department of Corrections	3	1,569	17	2,094	24	1,931
Department of Economic Development	15	14,599	27	114,902	13	101,211
Department of Health and Senior Services	127	56,469	329	223,885	256	77,124
Department of Labor and Industrial Relations	561	323,137	749	365,469	699	437,060
Department of Mental Health	49	91,620	118	459,546	141	603,238
Department of Natural Resources	72	106,960	152	379,965	155	258,444
Department of Public Safety	20	6,801	14	13,032	7	2,346
Department of Social Services	1,412	5,032,648	2,275	10,395,910	1,903	11,771,420
Missouri Ethics Commission	32	6,509	55	13,973	86	21,750
Missouri National Guard	67	8,391	111	17,793	160	34,938
Office of Administration	3	67,365	6	492,832	3	97,699
State Lottery Commission	232	223,676	392	198,317	320	158,698
Various political subdivisions	72	164,843	162	528,802	225	453,592
Other entities	24	26,364	32	38,905	16	36,708
Total	<u>3,492</u>	<u>\$ 9,740,513</u>	<u>6,470</u>	<u>\$ 18,355,258</u>	<u>5,810</u>	<u>\$ 17,919,840</u>

* These monies are reflected in Appendices A and B.