



Office of Missouri State Auditor
Nicole Galloway, CPA

Office of Attorney General



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Office of Attorney General

Case Management System	Opportunities exist to strengthen the planning and oversight of the new case management system (CMS) being developed to replace an older system. The Attorney General's Office (AGO) did not prepare project budgets or estimates of project costs for developing, implementing, updating, and maintaining all of the system changes required for the CMS. In addition, actual project costs incurred had not been sufficiently tracked or reported in compliance with Governmental Accounting Standards Board requirements or Office of Administration guidance.
Conflicts of Interest	As noted in our prior audit report, the AGO lacks adequate policies and procedures to identify and address certain potential conflicts of interest. In November 2014, former Attorney General Koster announced he would no longer take contributions from people or companies under investigation by his office, either currently or in the previous 90 days, or from lobbyists or attorneys representing those individuals or companies; and would not accept gifts from registered lobbyists. As of the end of Attorney General Koster's term of office on January 9, 2017, the AGO had not adopted a formal policy and procedures to enforce this directive.
Personal Leave	As noted in the prior audit, the AGO has not established a written policy regarding personal leave. The AGO provides 4 hours of personal leave to attorneys who record at least 195 hours on their monthly timesheets; however, this program has not been documented in a formal policy.
Employee Travel	As noted in the prior audit, the AGO did not have adequate procedures to ensure compliance with the state travel policy requiring employees select reasonable, cost-effective lodging and exclude state sales tax from in-state lodging costs.
Outside Counsel and Experts	As similarly noted in prior audits, the AGO does not adequately document the selection process of outside counsel and expert witnesses and lacks adequate support for the hourly and negotiated rates paid.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Office of Attorney General

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Chris Koster
and
Honorable Josh Hawley, Attorney General
Jefferson City, Missouri

We have audited certain operations of the Office of Attorney General, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the period July 1, 2016 to January 9, 2017, and the years ended June 30, 2016 and 2015. The objectives of our audit were to:

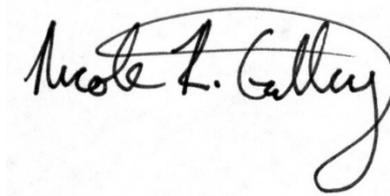
1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office; 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 tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also 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 applicable contract, grant agreement, 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.

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 Organization 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.

For the areas audited, we identified (1) a deficiency in internal control, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Attorney General.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Office of Attorney General

Management Advisory Report

State Auditor's Findings

1. Case Management System

Opportunities exist to strengthen the planning and oversight of the new case management system (CMS) being developed to replace an older system.

Significant resources, both financial outlays and staff time, have been invested for the development and maintenance of the CMS. However, the Attorney General's Office (AGO) has not fully established project cost management policies and procedures necessary to minimize project risk. The CMS consists of a wide range of capabilities used for the collection and processing of information for the office's nine divisions. The CMS maintains confidential data, including client records and legal information.

In May 2013, the AGO and the Office of Administration (OA), Division of Purchasing, issued a request for proposals for the development and enhancement of a comprehensive, integrated computer system to replace other systems used throughout the AGO. The AGO and OA contracted with a technical and management consulting services firm to construct the initial phase of the CMS. Beginning in February 2014, an internal development team within the AGO worked with the management consulting services firm for a 6-month period prior to taking over the completion and implementation of the system. After this time, the internal development team started implementing the system into each division with completion planned for January 2017.

The AGO paid the management consulting services firm approximately \$411,000 for the initial creation of the CMS from July 1, 2013, through June 30, 2015. Other costs associated with the project included the personal service costs of the internal development team. Our review noted planned project costs had not been sufficiently projected, budgeted, or monitored. In addition, actual project costs incurred had not been sufficiently tracked or reported in compliance with Governmental Accounting Standards Board (GASB) requirements.

1.1 Project cost management The AGO did not prepare project budgets or estimates of project costs for developing, implementing, updating, and maintaining all of the system changes required for the CMS. Since budgets had not been developed for projects or planned changes, AGO officials had not maintained the information needed to effectively monitor whether actual project costs were aligned with expected costs or to timely identify significant deviations. AGO officials indicated the expected project costs were included in the AGO core budget, but no actual costs for automation and IT expenditures were tracked or monitored.



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Complete documentation of the cost of the CMS is not available for the following reasons:

- AGO staff time and costs were not tracked at the project level. As a result, the AGO is unable to determine the amount of time charged that relates to the CMS project.
- Actual hardware and software costs for the CMS project had not been separately tracked and a formal cost analysis had not been performed and documented.

According to accepted standards,¹ organizations should prepare project budgets that reflect the full economic life cycle costs and the related benefits. In addition, organizations should manage project performance against key criteria, such as costs and schedule, to identify deviations from the plan and take remedial actions when required. To develop the budgets, management should identify the applicable cost factors associated with the project tasks, according to accepted standards. The development of costs for each task should be simple and direct and consist of labor (internal and external), material and other costs. The cost of performing a task is directly related to the personnel assigned to the task, the duration of the task, the cost of any non-labor items required by the task and any allocated indirect cost. Non-labor charges include such items as material costs, reproduction, travel, the cost of capital (if leasing equipment), computer center charges and equipment costs.

To ensure prudent use of funds and resources, AGO management should prepare a budget for similar future projects or expansions of the new system. A complete and well-planned budget can serve as a useful management tool by establishing specific cost expectations for a project, providing a means to effectively monitor actual costs, and assisting in keeping cost overruns to a minimum. In addition, an adequate system to track actual costs of developing and implementing a large system is necessary to properly monitor actual project costs and should be used to compare against project estimates and budgets. This information is necessary for making key project management decisions.

1.2 Compliance with GASB requirements

Certain project costs incurred in the development, implementation, and maintenance of the CMS were not accounted for in compliance with GASB requirements or OA guidance. AGO officials had not taken necessary steps to ensure compliance with these requirements.

¹ COBIT 5 Enabling Processes. BAI01.04 Develop and maintain the program plan. BAI01.06 Monitor, control and report on the program outcome. © 2012 ISACA. All rights reserved. Used with permission.



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Expenditures requiring capitalization under GASB relate to activities in the application development stage and include amounts paid to the management consulting services firm (approximately \$411,000) and salaries and benefits of the AGO internal development team for time spent developing, testing, and implementing the CMS software. These costs should be tracked, reported annually to OA, and capitalized when the computer software is substantially complete and operational.

GASB Statement 51, effective June 2009, requires certain personal service expenditures related to software development be capitalized as an asset. According to GASB Statement 51 and OA guidance for implementing this statement, internally generated assets may need to be capitalized starting July 1, 2009. Internally generated computer software should be capitalized or expended based on the project stage the costs are incurred in. GASB Statement 51 outlines the following stages: preliminary project stage (expense), application development stage (capitalize), or post-implementation/operation stage (expense).

Recommendations

The AGO:

- 1.1 Ensure future projects are supported by a formal project budget to ensure actual costs are accounted for and compared to budgeted amounts.
- 1.2 Work with the OA to ensure costs are recorded and reported in compliance with GASB Statement 51 requirements.

Auditee's Response

Former Attorney General Koster provided the following written response:

Programming of the AGO case management system was conducted "in house" 1) in order to save the taxpayers of the state the expense of paying outside vendors for such a large project and 2) to produce a product more tailored to the needs of AGO personnel than an outside vendor could provide.

Current Attorney General Hawley's administration indicated they had no comment to provide about the findings.

2. Conflicts of Interest

As noted in our prior report, the AGO lacks adequate policies and procedures to identify and address certain conflicts of interest.

In November 2014, the Attorney General announced he would no longer take contributions from people or companies under investigation by his office, either currently or in the previous 90 days, or from lobbyists or attorneys representing those individual or companies; and would not accept gifts from registered lobbyists. However, as of the end of Attorney General Koster's



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term of office on January 9, 2017, this directive had not been formalized in a policy and procedures had not been implemented to enforce this directive.

While the AGO lacks procedures regarding conflicts with the entities noted above (or these entities' lobbyists and legal counsel), the AGO has established procedures regarding conflicts with private attorneys engaged to represent the AGO. Conflicts of interest could exist when certain private attorneys that made campaign contributions to the Attorney General's campaign committee are engaged to litigate certain cases on behalf of the AGO. AGO personnel indicated the AGO mitigates conflicts in these cases by making the Deputy Attorney General responsible for approving the chief litigation attorneys' recommendations for selection and engagement of private attorneys, without any involvement by the Attorney General.

Supreme Court Rule of Professional Conduct 4-1.7, generally prohibits a lawyer from representing a client if representation of one client will be limited by a personal interest of the lawyer. In addition, Section 105.452, RSMo, specifies several acts prohibited for elected and appointed public officials and employees which might constitute, or give the appearance of, a conflict of interest. To demonstrate compliance with Supreme Court rules and state law and avoid the appearance of any conflicts of interest, the AGO should adopt procedures to review engagements and investigations for potential conflicts of interest. The nature of any identified conflict should be evaluated to determine whether the case should be assigned within the AGO or contracted to a private attorney, and whether the Attorney General or appropriate attorney should be screened from participation in the legal action or investigation.

Recommendation

The AGO adopt written policies and procedures to review for potential conflicts of interest related to ongoing legal actions and investigations.

Auditee's Response

Former Attorney General Koster provided the following written response:

As licensed members of the Missouri Bar, the Attorney General, and every assistant attorney general within the office, strictly adhere to a "written policy and procedure for potential conflicts of interest." Specifically, the policy of the AGO is Missouri Supreme Court Rule of Professional Conduct 4-1.7.

Additionally, and as noted above, in an effort to go beyond the Missouri Rules of Professional Conduct and to eliminate any appearance of impropriety, candidate Koster adopted a policy of returning contributions from any individual involved in any matter contra the state during the previous 90 days. No other candidate for state legislative or state executive office has adopted an equivalently strict anti-conflict policy as that adopted by Mr. Koster. Attorney General Koster's campaign committee returned or refused to accept many contributions in keeping with this policy.



Throughout his tenure in office, Attorney General Koster fought aggressively for full transparency of contributors and contributions as the best practice for ensuring the avoidance of conflicts of interest. Nonetheless, the Missouri legislature has consistently refused to enact comprehensive ethics or campaign finance reforms to address this issue.

Current Attorney General Hawley's administration indicated they had no comment to provide about the finding.

3. Personal Leave

The AGO has not established a written policy regarding personal leave.

The AGO provides 4 hours of personal leave to attorneys who record at least 195 hours (excluding leave without pay) on their monthly timesheets; however, this program has not been documented in a formal written policy. Under this program, implemented in 1994, attorneys are required to use the personal leave earned during the following month. According to AGO records of personal leave earned during the period July through December 2016, approximately 92 attorneys worked enough hours to earn personal leave in at least one month during this period.

Attorneys record hours worked; vacation, sick, and personal leave used; holidays; and leave without pay on monthly timesheets. The Human Resources/Administrative Manager reviews the timesheets and notifies attorneys when personal leave is earned.

To ensure employees are compensated appropriately and treated consistently, the personal leave program should be formally documented in a policy. The policy should include specific criteria for earning personal leave and specify which types of non-working time, if any, should be included when determining when personal leave is earned.

A similar condition was noted in our prior audit report.

Recommendation

The AGO should formalize the personal leave program in a policy.

Auditee's Response

Former Attorney General Koster indicated he had no comment to provide about the finding.

Current Attorney General Hawley's administration indicated they had no comment to provide about the finding.

4. Employee Travel

The AGO did not have adequate procedures to ensure compliance with the state travel policy requiring employees select reasonable, cost-effective lodging and exclude state sales tax from in-state lodging costs. Supervisory oversight of travel expenses need improvement. During the 2 years ended



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June 30, 2016, the AGO paid approximately \$468,000 for in-state and \$73,000 for out-of-state lodging costs.

Employees submit and supervisors approve travel requests prior to training sessions or trials. In addition, supervisors approve employees' monthly expense reports for reimbursement of travel related expenses. However, employees often make lodging reservations without performing price comparisons or other procedures to ensure lodging costs are reasonable. In addition, the AGO sometimes pays state sales tax when reimbursing employees for in-state lodging expenses.

Our review of lodging expenses noted many instances that exceeded Continental United States (CONUS) rates (federal employee per diem maximums, established by the U.S. General Services Administration). For example, the AGO paid lodging costs of \$203 per night for 4 nights, while the CONUS rate was \$89 per night for an employee to attend training in Rogers, Arkansas, in May 2016. The AGO paid lodging costs of \$207 per night for 2 nights while the CONUS rate was \$179 per night for an employee to attend training in Washington DC, in February 2016.

Of payments for 72 lodging nights totaling approximately \$8,500 reviewed, lodging costs exceeded CONUS rates for 21 nights. Lodging costs exceeded CONUS rates by \$16 to \$114 per night, or a total of \$959 for these 21 nights. While AGO personnel indicated they considered several factors such as availability, safety, condition of hotel, and proximity to a training session or trial, they did not document why the higher lodging costs were necessary and reasonable.

In addition, we identified 12 hotel nights out of 72 nights tested that had state sales tax paid totaling \$99 on the in-state lodging costs. State sales tax was paid on 4 additional hotel nights but the amount was not readily identifiable because the invoice did not contain sufficient detail. In all these instances, employees did not provide proof of AGO's tax exempt status to vendors and their paid invoices were not closely reviewed by supervisors when approving monthly expense reports for reimbursement. AGO personnel indicated state sales tax should not have been paid, but when employees seek reimbursement the AGO cannot seek correction of these invoices because the hotel has already been paid.

In cities where multiple hotels or motels are located, lodging can often be procured at rates less than CONUS rates. The state travel policy (SP-6) requires that "in areas where comparable accommodations are available at significantly different prices you should seek prior approval before selecting higher priced lodging and document the reason(s) for selecting the higher priced lodging. Key issues that determine hotel acceptability to the State include accountability, transparency, price, safety, convenience, ease of



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booking and payment, oversight and issue resolution." The policy also provides that CONUS rates should be used as a benchmark when evaluating lodging costs. Procedures requiring performing price comparisons and ensuring rates do not exceed CONUS rates are necessary to demonstrate compliance with state policies and ensure lodging costs are reasonable. Documentation should be maintained to support any lodging expenses exceeding CONUS rates. Additionally, state sales tax should not be paid when traveling on state business in Missouri since the agency is tax exempt per Section 144.030.1, RSMo. SP-6 further states "When traveling on state business in Missouri, your lodging is exempt from state sales tax. At the time of check-in, provide a copy of your agency's Missouri Sales and Use Tax Exemption Certificate."

A similar condition was noted in our prior audit report.

Recommendation

The AGO require employees to perform price comparisons and ensure rates do not exceed CONUS rates when making lodging arrangements. If it is necessary to exceed CONUS rates, the AGO should ensure adequate documentation of the justification and reasoning is prepared and retained. The AGO should also implement procedures to ensure sales tax is not paid on in-state lodging, including requiring employees provide a copy of the AGO's sales tax exemption letter to lodging vendors.

Auditee's Response

Former Attorney General Koster indicated he had no comment to provide about the finding.

Current Attorney General Hawley's administration indicated they had no comment to provide about the finding.

5. Outside Counsel and Experts

The AGO does not adequately document the selection process of outside counsel and expert witnesses and lacks adequate support for the hourly and negotiated rates paid.

The AGO contracts with outside counsel (private attorneys) to provide representation for certain cases, primarily cases requiring specialized attorneys or for cases involving a conflict of interest. In addition, the AGO contracts with various expert witnesses. The Deputy Attorney General approves the selection of all outside counsel and approves expert witness engagements exceeding \$5,000.

Services performed by outside counsel and expert witnesses are paid from both AGO appropriations and the State Legal Expense Fund (LEF). When the AGO is the plaintiff, expenses are paid from AGO appropriations; and when the AGO is the defendant, expenses are paid from the LEF. The AGO applies the same procedures for selection and payment of outside counsel and expert witnesses paid from both sources, except LEF expenses are paid by the OA



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with AGO approval and certain outside plaintiff counsel and expert witnesses paid by the LEF are selected by plaintiffs rather than the AGO.

Payments for outside counsel and expert witness services during the 2 years ended June 30, 2016 totaled:

	Year Ended June 30,		
	2016	2015	Total
AGO Appropriations:			
Legal services	\$ 33,453	21,638	55,091
Expert witnesses	838,303	406,452	1,244,755
Total	\$ 871,756	428,090	1,299,846
LEF:			
Legal services	\$ 597,407	335,704	933,111
Expert witnesses ¹	182,068	144,446	326,514
Total	\$ 779,475	480,150	1,259,625

¹Includes payments to plaintiffs' expert witnesses.

5.1 Selection of outside counsel and experts

As noted in the prior 2 audits, the AGO does not always prepare and retain adequate documentation of the selection process of outside counsel and expert witnesses.

We reviewed 6 outside counsel engagements totaling approximately \$380,000 and 10 expert witness engagements totaling approximately \$241,000. The AGO did not adequately document the selection process, including the method/criteria used or other attorneys/experts considered, and the reason for selecting the particular attorney/expert for 15 of these 16 engagements. AGO personnel document the general reason the attorney or expert was selected, typically a statement the outside counsel/expert witness was engaged due to their expertise in certain areas. However, AGO personnel did not document other information regarding the selection process, including (1) other attorneys/experts considered, (2) the method/criteria used to evaluate the candidates, and (3) detailed reasons for selecting the particular attorney/expert. According to AGO personnel, the selection of outside counsel and expert witness services is based on expertise, past experience, availability, location, and willingness to accept the compensation offered by the state. They also indicated employees may not document selection information because the information may be considered privileged.

Considering the magnitude of payments for outside counsel and expert witnesses, the AGO should document decisions in a manner that protects confidential information and ensures the propriety of the decision-making process.



5.2 Hourly and negotiated rates

The AGO lacks adequate support for the hourly and negotiated rates paid for outside counsel and expert witnesses.

- For expenses paid from the LEF, outside counsel handling specialized cases are paid a predetermined hourly rate of \$160 and those handling routine cases are paid \$125 per hour. During the 2 years ended June 30, 2016, the AGO paid 8 outside counsels for legal services. AGO officials responded to our prior audit finding on this issue that recent Missouri cases in which attorneys' fees have been awarded provide a survey of expected rates. They indicated those rates ranged between \$250 and \$500 per hour. However, the AGO did not document this analysis and could not provide any documentation to support the basis for the hourly rates paid to outside counsel.
- The AGO negotiates rates for outside counsel and expert witnesses paid from AGO appropriations and some expert witnesses paid from the LEF. During the 2 years ended June 30, 2016, the office paid 5 outside counsels for legal services from AGO appropriations. Our review of outside counsel cases noted negotiated rates paid ranged from \$33 to \$300 per hour. In addition, the office paid 121 vendors for expert witness services from both sources. The AGO has not documented data used to support negotiated rates paid to outside counsel and expert witnesses.

To ensure hourly and negotiated rates are reasonable and appropriate, the AGO should maintain documentation supporting the basis for these rates. The AGO should analyze the rates of private attorneys who provide the various types of services needed and revise rates if necessary. Such analysis and revisions should be periodically performed and documented. The AGO should also document the data used to support the rate negotiations for outside counsel and expert witnesses.

A similar condition was noted in our prior audit report.

Recommendations

The AGO:

- 5.1 Maintain adequate documentation supporting the selection of outside counsel and expert witnesses.
- 5.2 Perform and document periodic analyses to support hourly rates paid for outside counsel, and document the data used to support negotiated rates for outside counsel and expert witnesses.

Auditee's Response

Former Attorney General Koster provided the following written responses:

- 5.1 *Unlike other bidding situations facing state government, the selection of outside counsel must occur within days of the state's being served*



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with a lawsuit, as an answer to any lawsuit must generally be filed within thirty days. Because any outside counsel selected by the state must be given time to conduct their own due diligence, research and writing in order to prepare an answer, the rules of civil procedure de facto require the selection of an outside counsel within days of the state being served with a lawsuit. These time constraints make impossible the implementation of a full RFP process customarily recognized throughout state government. Nonetheless, it is appropriate to explore ways to improve the current system.

5.2 *As to the issue of rates, the Attorney General's Office consistently negotiates rates well below current market rates for legal professional services*

Current Attorney General Hawley's administration indicated they had no comment to provide about the findings.

Office of Attorney General

Organization 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 nine divisions: Agriculture and Environment, Consumer Protection, Criminal, Financial Services, Governmental Affairs, Labor, Litigation, Medicaid Fraud Control, 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. The division represents the Department of Natural Resources 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: This 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: This division pursues recoveries of monies due the AGO and other state agencies/departments, including amounts due on defaults on student loans and economic development loans, delinquent audit



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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: This 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.

Medicaid Fraud Control: This division prosecutes cases involving fraud of the state Medicaid program by health professionals, or abuse or neglect of Medicaid recipients by caregivers. The division does not investigate allegations of fraud committed by Medicaid participants or fraud perpetrated against the Medicare program.

Public Safety Division: This 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 Methamphetamine Prosecuting 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. The High Technology and Computer Crime Unit assists local law enforcement with investigations and prosecutions of computer and Internet crime cases,



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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, and other state law enforcement agencies, and represent those agencies in all civil litigation in which they are a party.

On January 12, 2009, Chris Koster was inaugurated as the forty-first Attorney General. His second term expired on January 9, 2017. On that date, Josh Hawley was inaugurated as the state's forty-second Attorney General.

Financial Activity

A summary of the office's operating financial activity and collections is presented in the following Appendixes.

Appendix A

Office of Attorney General
 Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

	Year Ended June 30,	
	2016	2015
FEDERAL AND OTHER FUND		
Receipts	\$ 3,930,961	3,832,463
Disbursements	2,871,247	3,144,121
Receipts Over (Under) Disbursements	<u>1,059,714</u>	<u>688,342</u>
Transfers In	0	0
Transfers Out ⁽¹⁾	<u>(1,018,293)</u>	<u>(1,062,440)</u>
Receipts Over (Under) Disbursements and Transfers	<u>41,421</u>	<u>(374,098)</u>
Cash and Investments, July 1	195,354	569,452
Cash and Investments, June 30	<u>\$ 236,775</u>	<u>195,354</u>
HEALTH SPA REGULATORY FUND		
Receipts	\$ 18,425	12,225
Disbursements	5,000	5,000
Receipts Over (Under) Disbursements	<u>13,425</u>	<u>7,225</u>
Transfers In	0	0
Transfers Out ⁽¹⁾	<u>(159)</u>	<u>(147)</u>
Receipts Over (Under) Disbursements and Transfers	<u>13,266</u>	<u>7,078</u>
Cash and Investments, July 1	271,352	264,274
Cash and Investments, June 30	<u>\$ 284,618</u>	<u>271,352</u>
COURT COSTS FUND		
Receipts	\$ 912	1,917
Disbursements	187,000	114,172
Receipts Over (Under) Disbursements	<u>(186,088)</u>	<u>(112,255)</u>
Transfers In ⁽²⁾	165,600	165,600
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	<u>(20,488)</u>	<u>53,345</u>
Cash and Investments, July 1	464,999	411,654
Cash and Investments, June 30	<u>\$ 444,511</u>	<u>464,999</u>
MERCHANDISING PRACTICES REVOLVING FUND		
Receipts	\$ 3,722,784	5,844,302
Disbursements	2,843,313	5,093,097
Receipts Over (Under) Disbursements	<u>879,471</u>	<u>751,205</u>
Transfers In	0	0
Transfers Out ⁽¹⁾	<u>(788,378)</u>	<u>(807,616)</u>
Receipts Over (Under) Disbursements and Transfers	<u>91,093</u>	<u>(56,411)</u>
Cash and Investments, July 1	11,870,442	11,926,853
Cash and Investments, June 30	<u>\$ 11,961,535</u>	<u>11,870,442</u>

Appendix A

Office of Attorney General
 Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

	Year Ended June 30,	
	2016	2015
MERCHANDISING PRACTICES RESTITUTION ACCOUNT		
Receipts	\$ 444,142	3,431,398
Disbursements	846,552	3,288,300
Receipts Over (Under) Disbursements	<u>(402,410)</u>	<u>143,098</u>
Transfers In	0	0
Transfers Out	<u>(4,454)</u>	<u>(346)</u>
Receipts Over (Under) Disbursements and Transfers	<u>(406,864)</u>	<u>142,752</u>
Cash and Investments, July 1	784,070	641,318
Cash and Investments, June 30	<u>\$ 377,206</u>	<u>784,070</u>
ANTI-TRUST REVOLVING FUND		
Receipts	\$ 538,106	1,988,356
Disbursements	289,189	371,993
Receipts Over (Under) Disbursements	<u>248,917</u>	<u>1,616,363</u>
Transfers In ⁽²⁾	69,000	69,000
Transfers Out ⁽¹⁾	<u>(516,310)</u>	<u>(107,732)</u>
Receipts Over (Under) Disbursements and Transfers	<u>(198,393)</u>	<u>1,577,631</u>
Cash and Investments, July 1	2,167,606	589,975
Cash and Investments, June 30	<u>\$ 1,969,213</u>	<u>2,167,606</u>
TRUST FUND		
Receipts	\$ 240,590	170,358
Disbursements	91,863	175,887
Receipts Over (Under) Disbursements	<u>148,727</u>	<u>(5,529)</u>
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	<u>148,727</u>	<u>(5,529)</u>
Cash and Investments, July 1	2,471	8,000
Cash and Investments, June 30	<u>\$ 151,198</u>	<u>2,471</u>
MULTI-STATE CONSUMER FRAUD ACCOUNT		
Receipts	\$ 78	1,006,749
Disbursements	1,173,226	0
Receipts Over (Under) Disbursements	<u>(1,173,148)</u>	<u>1,006,749</u>
Transfers In	0	0
Transfers Out	0	0
Receipts Over (Under) Disbursements and Transfers	<u>(1,173,148)</u>	<u>1,006,749</u>
Cash and Investments, July 1	1,173,148	166,399
Cash and Investments, June 30	<u>\$ 0</u>	<u>1,173,148</u>
Total Cash and Investments, June 30, All Funds	<u><u>\$ 15,425,056</u></u>	<u><u>16,929,442</u></u>

⁽¹⁾ Transfers Out generally include payment for fringe benefits, unemployment benefits, and cost allocation plan

⁽²⁾ Transfers In are for court costs and expenses incurred by the AGO for investigation, prosecution, or enforcement of law

Appendix B

Office of Attorney General
 Comparative Statement of Receipts - Other Funds

	Year Ended June 30,	
	2016	2015
General Revenue Fund	\$ 5,693	21,545,651
Missouri Healthnet Fraud Prosecution Revolving Fund	4,233	42,415
Gaming Commission Fund	0	1
Natural Resources Protection Fund - Water Pollution Permit Fee Subaccount Fund	382	0
Natural Resources Protection Fund - Air Pollution Permit Fee Subaccount Fund	0	12
Soil and Water Sales Tax Fund	0	7
Tort Victims Compensation Fund	23,350	439,779
Healthy Families Trust Fund	57,734,202	64,196,232
Workers Compensation Fund	0	367
Second Injury Fund	543	1,359
Hazardous Waste Fund	0	13
Life Sciences Research Trust Fund	30,911,401	33,065,411
Inmate Incarceration Reimbursement Act Revolving Fund	108,477	147,644
Total Receipts - Other Funds	\$ <u>88,788,281</u>	<u>119,438,891</u>

Appendix C-1

Office of Attorney General
 Statement of Appropriations and Expenditures
 Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
GENERAL REVENUE FUND				
Personal Service	\$ 12,021,630	5,382,379	483,198	6,156,053
Expense and Equipment	1,564,154	688,633	61,244	814,277
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	339,259	182,641	143,973	12,645
Medicaid Fraud Unit - Personal Service	331,900	82,427	0	249,473
Medicaid Fraud Unit - Expense and Equipment	393,949	102,403	1,305	290,241
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	416,965	208,948	74,562	133,455
Total General Revenue Fund	<u>15,067,857</u>	<u>6,647,431</u>	<u>764,282</u>	<u>7,656,144</u>
FEDERAL AND OTHER FUND				
Personal Service	1,909,034	609,766	50,431	1,248,837
Expense and Equipment	761,011	139,635	7,977	613,399
Law enforcement, domestic violence, and victims' services - Expense and Equipment	100,000	0	0	100,000
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	119,477	64,660	46,477	8,340
Medicaid Fraud Unit - Personal Service	1,000,114	553,621	57,957	388,536
Medicaid Fraud Unit - Expense and Equipment	1,082,276	0	0	1,082,276
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	129,240	64,432	23,000	41,808
Total Federal and Other Fund	<u>5,101,152</u>	<u>1,432,114</u>	<u>185,842</u>	<u>3,483,196</u>

Appendix C-1

Office of Attorney General
 Statement of Appropriations and Expenditures
 Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
GAMING COMMISSION FUND				
Personal Service	114,640	63,137	11,832	39,671
Expense and Equipment	30,747	20,827	0	9,920
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,197	2,105	751	1,341
Total Gaming Commission Fund	<u>149,584</u>	<u>86,069</u>	<u>12,583</u>	<u>50,932</u>
NATURAL RESOURCES PROTECTION FUND - WATER POLLUTION PERMIT FEE SUBACCOUNT FUND				
Personal Service	38,864	38,864	0	0
Expense and Equipment	4,715	4,682	0	33
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	8,381	4,210	1,502	2,669
Total Natural Resource Protection- Water Pollution Permit Fee Subaccount Fund	<u>51,960</u>	<u>47,756</u>	<u>1,502</u>	<u>2,702</u>
SOLID WASTE MANAGEMENT FUND				
Personal Service	38,864	5,585	3,710	29,569
Expense and Equipment	5,215	4,976	0	239
Total Solid Waste Management Fund	<u>44,079</u>	<u>10,561</u>	<u>3,710</u>	<u>29,808</u>
PETROLEUM STORAGE TANK INSURANCE FUND				
Personal Service	81,212	35,502	2,776	42,934
Total Petroleum Storage Tank Insurance Fund	<u>81,212</u>	<u>35,502</u>	<u>2,776</u>	<u>42,934</u>
MOTOR VEHICLE COMMISSION FUND				
Personal Service	40,252	24,568	2,051	13,633
Expense and Equipment	11,300	7,521	0	3,779
Total Motor Vehicle Commission Fund	<u>51,552</u>	<u>32,089</u>	<u>2,051</u>	<u>17,412</u>

Appendix C-1

Office of Attorney General
 Statement of Appropriations and Expenditures
 Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
HEALTH SPA REGULATORY FUND				
Expense and Equipment	5,000	3,418	0	1,582
Total Health Spa Regulatory Fund	5,000	3,418	0	1,582
NATURAL RESOURCES PROTECTION FUND - AIR POLLUTION PERMIT FEE FUND SUBACCOUNT FUND				
Personal Service	38,832	0	0	38,832
Expense and Equipment	4,715	4,256	0	459
Total Natural Resources Protection- Air Pollution Permit Fee Subaccount Fund	43,547	4,256	0	39,291
COURT COSTS FUND				
Expense and Equipment	187,000	71,766	0	115,234
Total Court Costs Fund	187,000	71,766	0	115,234
SOIL AND WATER SALES TAX FUND				
Personal Service	12,948	7,599	637	4,712
Expense and Equipment	2,267	2,067	128	72
Total Soil And Water Sales Tax Fund	15,215	9,666	765	4,784
MERCHANDISING PRACTICES REVOLVING FUND				
Personal Service	1,696,253	823,850	70,675	801,728
Expense and Equipment	2,190,176	370,660	79,325	1,740,191
Total Merchandising Practices Revolving Fund	3,886,429	1,194,510	150,000	2,541,919
WORKERS COMPENSATION FUND				
Personal Service	279,687	104,334	8,215	167,138
Expense and Equipment	204,053	3,836	0	200,217
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	76,813	42,693	29,743	4,377
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,527	14,618	5,221	9,688
Total Workers Compensation Fund	590,080	165,481	43,179	381,420

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Office of Attorney General
 Statement of Appropriations and Expenditures
 Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
SECOND INJURY FUND				
Personal Service	2,072,901	975,996	82,835	1,014,070
Expense and Equipment	1,068,526	421,177	17,902	629,447
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	76,812	42,693	29,742	4,377
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,527	14,618	5,221	9,688
Total Second Injury Fund	<u>3,247,766</u>	<u>1,454,484</u>	<u>135,700</u>	<u>1,657,582</u>
LOTTERY ENTERPRISE FUND				
Personal Service	58,085	32,470	4,584	21,031
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,197	2,105	751	1,341
Total Lottery Enterprise Fund	<u>62,282</u>	<u>34,575</u>	<u>5,335</u>	<u>22,372</u>
ANTI-TRUST REVOLVING FUND				
Personal Service	392,226	120,396	10,049	261,781
Expense and Equipment	254,400	49,957	0	204,443
Total Anti-Trust Revolving Fund	<u>646,626</u>	<u>170,353</u>	<u>10,049</u>	<u>466,224</u>
HAZARDOUS WASTE FUND				
Personal Service	299,104	159,117	13,285	126,702
Expense and Equipment	14,880	14,457	360	63
Payment of real property leases, related services, utilities, systems furniture, and structural modifications - Expenses and Equipment	6,851	3,153	3,153	545
Operation of state - owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	7,700	3,870	1,389	2,441
Total Hazardous Waste Fund	<u>328,535</u>	<u>180,597</u>	<u>18,187</u>	<u>129,751</u>

Appendix C-1

Office of Attorney General
 Statement of Appropriations and Expenditures
 Period July 1, 2016 to January 9, 2017

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
SAFE DRINKING WATER FUND				
Personal Service	12,980	0	0	12,980
Expense and Equipment	2,265	1,637	53	575
Total Safe Drinking Water Fund	15,245	1,637	53	13,555
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	4,000,000	148,730	0	3,851,270
Total Trust Fund	4,000,000	148,730	0	3,851,270
INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND				
Personal Service	98,162	48,746	4,073	45,343
Expense and Equipment	45,640	21,245	0	24,395
Operation of state - owned facilities, utilities, systems furniture, and structural modifications -				
Expense and Equipment	9,062	4,551	1,616	2,895
Total Inmate Incarceration Reimbursement Act Revolving Fund	152,864	74,542	5,689	72,633
MINED LAND RECLAMATION FUND				
Personal Service	12,948	0	0	12,948
Expense and Equipment	2,262	2,262	0	0
Total Mined Land Reclamation Fund	15,210	2,262	0	12,948
Total All Funds	\$ 33,743,195	11,807,799	1,341,703	20,593,693

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Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Personal Service	\$ 11,013,331	10,776,341	236,990	11,060,994	10,943,075	117,919
Expense and Equipment	2,339,017	2,328,075	10,942	2,149,079	2,149,054	25
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	341,488	331,287	10,201	334,286	324,054	10,232
Medicaid Fraud Control Unit - Personal Service	325,392	253,663	71,729	323,645	138,556	185,089
Medicaid Fraud Control Unit - Expense and Equipment	393,949	170,746	223,203	393,949	310,228	83,721
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	435,145	422,091	13,054	405,675	390,628	15,047
Total General Revenue Fund	14,848,322	14,282,203	566,119	14,667,628	14,255,595	412,033
FEDERAL AND OTHER FUND						
Personal Service	1,871,603	1,150,694	720,909	1,861,566	1,227,963	633,603
Expense and Equipment	761,011	472,157	288,854	761,011	291,136	469,875
Law enforcement, domestic violence, and victims' services - Expense and Equipment	100,000	0	100,000	100,000	0	100,000
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	128,323	117,082	11,241	122,270	122,181	89
Medicaid Fraud Control Unit - Personal Service	980,503	940,357	40,146	975,244	953,303	21,941
Medicaid Fraud Control Unit - Expense and Equipment	1,082,276	0	1,082,276	1,082,276	105,493	976,783
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	133,121	133,121	0	124,509	123,625	884
Maintenance and repair at the Broadway Building in Jefferson City	68,202	56,399	11,803	313,778	313,778	0
Total Federal and Other Fund	5,125,039	2,869,810	2,255,229	5,340,654	3,137,479	2,203,175
GAMING COMMISSION FUND						
Personal Service	112,392	112,392	0	111,790	111,790	0
Expense and Equipment	30,747	30,747	0	30,747	30,747	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,494	4,477	17	4,139	4,109	30
Total Gaming Commission Fund	147,633	147,616	17	146,676	146,646	30

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Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
NATURAL RESOURCES PROTECTION FUND -						
WATER POLLUTION PERMIT FEE						
SUBACCOUNT FUND						
Personal Service	38,102	38,102	0	37,898	37,898	0
Expense and Equipment	4,715	4,715	0	4,715	4,715	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	8,986	8,955	31	8,278	8,219	59
Total Natural Resources Protection Fund - Water Pollution Permit Fee Subaccount Fund	51,803	51,772	31	50,891	50,832	59
SOLID WASTE MANAGEMENT FUND						
Personal Service	38,102	38,102	0	37,898	37,898	0
Expense and Equipment	5,215	5,215	0	5,215	5,215	0
Total Solid Waste Management Fund	43,317	43,317	0	43,113	43,113	0
PETROLEUM STORAGE TANK INSURANCE FUND						
Personal Service	79,620	71,915	7,705	79,479	79,479	0
Total Petroleum Storage Tank Insurance Fund	79,620	71,915	7,705	79,479	79,479	0
MOTOR VEHICLE COMMISSION FUND						
Personal Service	39,463	39,463	0	39,251	39,251	0
Expense and Equipment	11,300	11,300	0	11,300	11,300	0
Total Motor Vehicle Commission Fund	50,763	50,763	0	50,551	50,551	0
HEALTH SPA REGULATORY FUND						
Expense and Equipment	5,000	5,000	0	5,000	5,000	0
Total Health Spa Regulatory Fund	5,000	5,000	0	5,000	5,000	0
NATURAL RESOURCES PROTECTION FUND -						
AIR POLLUTION PERMIT FEE						
SUBACCOUNT FUND						
Personal Service	38,071	38,071	0	37,867	37,867	0
Expense and Equipment	4,715	4,715	0	4,715	4,715	0
Total Natural Resources Protection Fund - Air Pollution Permit Fee Subaccount Fund	42,786	42,786	0	42,582	42,582	0
COURT COSTS FUND						
Expense and Equipment	187,000	187,000	0	187,000	114,172	72,828
Total Court Costs Fund	187,000	187,000	0	187,000	114,172	72,828
SOIL AND WATER SALES TAX FUND						
Personal Service	12,694	12,694	0	12,625	12,625	0
Expense and Equipment	2,267	2,267	0	2,267	2,267	0
Total Soil And Water Sales Tax Fund	14,961	14,961	0	14,892	14,892	0

Appendix C-2

Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
MERCHANDISING PRACTICES REVOLVING FUND						
Personal Service	1,662,994	1,632,709	30,285	1,654,075	1,639,015	15,060
Expense and Equipment	2,190,176	1,033,472	1,156,704	2,190,176	749,500	1,440,676
Maintenance and repair at Broadway Building in Jefferson City	184,794	175,794	9,000	2,704,135	2,704,135	0
Total Merchandising Practices Revolving Fund	4,037,964	2,841,975	1,195,989	6,548,386	5,092,650	1,455,736
WORKERS COMPENSATION FUND						
Personal Service	274,202	253,636	20,566	287,092	287,091	1
Expense and Equipment	204,053	7,975	196,078	189,691	8,670	181,021
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	82,704	76,099	6,605	77,653	76,217	1,436
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,584	29,584	0	28,372	28,170	202
Total Workers Compensation Fund	590,543	367,294	223,249	582,808	400,148	182,660
SECOND INJURY FUND						
Personal Service	2,032,256	1,884,597	147,659	2,021,357	1,975,447	45,910
Expense and Equipment	1,068,526	936,285	132,241	1,068,526	854,365	214,161
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	82,704	76,099	6,605	76,597	76,218	379
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	29,540	29,540	0	28,335	28,133	202
Total Second Injury Fund	3,213,026	2,926,521	286,505	3,194,815	2,934,163	260,652
LOTTERY ENTERPRISE FUND						
Personal Service	56,946	56,946	0	56,641	56,641	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	4,501	4,478	23	4,145	4,115	30
Total Lottery Enterprise Fund	61,447	61,424	23	60,786	60,756	30
ANTI-TRUST REVOLVING FUND						
Personal Service	384,536	249,929	134,607	382,474	239,879	142,595
Expense and Equipment	254,400	39,260	215,140	254,400	132,114	122,286
Total Anti-Trust Revolving Fund	638,936	289,189	349,747	636,874	371,993	264,881

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Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
HAZARDOUS WASTE FUND						
Personal Service	293,240	293,240	0	291,669	291,669	0
Expense and Equipment	14,880	14,880	0	14,880	14,880	0
Payment of real property leases, utilities, systems furniture, and structural modifications - Expense and Equipment	6,766	6,278	488	9,352	9,342	10
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	8,986	8,955	31	8,278	8,219	59
Total Hazardous Waste Fund	323,872	323,353	519	324,179	324,110	69
SAFE DRINKING WATER FUND						
Personal Service	12,725	12,725	0	12,656	12,656	0
Expense and Equipment	2,265	2,265	0	2,265	2,265	0
Total Safe Drinking Water Fund	14,990	14,990	0	14,921	14,921	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	4,000,000	91,863	3,908,137	4,000,000	175,887	3,824,113
Total Trust Fund	4,000,000	91,863	3,908,137	4,000,000	175,887	3,824,113
INMATE INCARCERATION REIMBURSEMENT ACT REVOLVING FUND						
Personal Service	96,237	94,944	1,293	99,649	99,649	0
Expense and Equipment	45,640	39,974	5,666	41,711	41,711	0
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	9,023	8,956	67	8,309	8,250	59
Total Inmate Incarceration Reimbursement Act Revolving Fund	150,900	143,874	7,026	149,669	149,610	59

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Office of Attorney General
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2016			2015		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
MINED LAND RECLAMATION FUND						
Personal Service	12,694	12,694	0	12,625	12,625	0
Expense and Equipment	2,262	2,262	0	2,262	2,262	0
Total Mined Land Reclamation Fund	14,956	14,956	0	14,887	14,887	0
Total All Funds	\$ 33,642,878	24,842,582	8,800,296	36,155,791	27,479,466	8,676,325

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30, 2016	Year Ended June 30, 2015
General Revenue Fund		
Payment of real property leases, related services, utilities, systems furniture, structural modifications, and related expenses - Expense and Equipment	\$ 10,169	9,995
Operation of state-owned facilities, utilities, systems furniture, and structural modifications - Expense and Equipment	13,054	12,170
Total General Revenue Fund	\$ 23,223	22,165

Appendix D

Office of Attorney General
Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2016	2015	2014	2013	2012
Salaries and wages	\$ 17,963,212	18,234,377	17,902,584	16,848,566	15,981,155
Travel, in-state	489,417	501,376	549,061	451,361	451,672
Travel, out-of-state	96,913	80,076	86,897	92,504	106,105
Fuel and utilities	6,130	6,017	5,773	5,365	4,960
Supplies	701,383	614,172	675,453	795,086	847,983
Professional development	169,684	183,148	188,006	170,297	158,674
Communication services and supplies	425,659	544,486	420,903	417,776	390,955
Services					
Professional	1,950,414	1,358,565	1,443,956	1,425,945	1,630,854
Housekeeping and janitorial	20,904	16,335	18,310	17,300	17,036
Maintenance and repair	539,948	485,343	510,968	362,451	244,716
Equipment:					
Computer	560,985	769,634	414,632	280,672	299,861
Motorized	33,875	32,002	21,811	42,598	88,547
Office	98,481	129,403	105,459	348,570	175,549
Other	9,762	10,616	8,518	7,515	23,929
Property and improvements	232,291	3,037,429	162,255	23,271	15,589
Building lease payments	1,387,856	1,209,932	1,302,394	1,391,412	1,408,443
Equipment rental and leases	8,458	9,300	8,552	9,864	9,376
Miscellaneous expenses	54,921	66,195	29,162	39,862	42,178
Refunds	0	14,046	8	0	0
Program distributions	92,289	177,014	113,128	267,099	638,135
Total Expenditures	\$ <u>24,842,582</u>	<u>27,479,466</u>	<u>23,967,830</u>	<u>22,997,514</u>	<u>22,535,717</u>