

Midwest National Air Center (MNAC)

Examination Engagement



November 2019

www.claycountymo.gov/departments/auditor

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Clay County, Missouri Auditor

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I. Introduction and Scope

Clay County is unique in having its own airport. Outside of the major metropolitan and international hubs across the country, such as Kansas City International, smaller airports can be found on the municipal, regional, private, and even county scale. Midwest National Air Center (MNAC) is one such airport with its address in Excelsior Springs of Clay County, MO (although technically within the city of Kearney's boundaries). The County maintaining its own airport definitely brings opportunities, but with it immense challenges as well.

One such obstacle to the growth and operation of MNAC recently arose with its sewage needs. Previously MNAC had just a 6,000 gallon capacity septic tank. The tank consequently required a \$325 service cost some two to three times a month. To obviate the problem, County Administration sought out a \$445,000 sanitary sewer system and broke ground on it in July of 2019. In fact, a \$48,460 study authorized in 2016 recommended this kind of system.

Questions came up back then regarding the sewer system, however, as two Federal Government agencies raised concerns. Namely, the Federal Aviation Administration (FAA) mentioned wildlife hazards near planes. Upon finding no standing water, though, that issue was resolved. The Federal Emergency Management Agency (FEMA), meanwhile, expressed worry over the airport itself lying in a flood plain.

Plus, Kearney officials offered to provide their sewer lines to MNAC if businesses ever confirm to develop around the location. The County's position has apparently been to instead put in the sewer system first in hopes of subsequent development. That argument has led many citizens to wonder if the sewers actually serve an ulterior purpose.

Additional controversies surrounding MNAC include if its overseeing Airport Advisor Board complies with Missouri's Sunshine Law for governmental bodies. The Sunshine Law mandates that such entities publish meeting agendas along with minutes from those sessions. With the recent decision to go ahead and build the sanitary sewer system, this board in particular came under the microscope regarding its deliberative process.

Because of these matters, this office is pursuing one of its routine examination engagements of a County Department. We will cover not only the above hot topics in brief, but more fully evaluate the operating efficiencies of MNAC. Moreover, we plan to test internal controls for the handling of all monies MNAC receives. Our guiding standards are the Generally Accepted Government Auditing Standards (GAGAS) from the Government Accountability Office (GAO) and Statements on Standards for Attestation Engagements (SSAEs) from the American Institute of Certified Public Accountants (AICPA). Accordingly, we will ask for management's response to our conclusions and opinions.

As always, the broader context surrounding Clay County Government is relevant. A citizen-petitioned comprehensive audit by the State Auditor remains in progress since 2018. The County sued over a subpoena seeking Sunshine Law-related documentation from the Commission's Executive Sessions, but the State Auditor initially prevailed in court this month. In an effort not to impede on that work, therefore, this airport audit will limit its scope as appropriate. The goal here, as with all audits by the County Auditor's office, is to avoid the need for future State Auditor audits by increasing accountability across County Government.

II. Background and Audit Plan

As found on the MNAC's website (www.midwestnationalaircenter.com), the airport opened in 1996 and was formerly called the Clay County Regional Airport. There was an attempt to again rename MNAC to Jesse James National Airport in 2014, likely owing to the history of outlaw Jesse James in Clay County, but that initiative ultimately did not happen. It has had the same acting director since 2012, per the website, with six total employees—one Manager, one Administrative Assistant, and four Attendants. An Assistant County Administrator (ACA) further oversees these staff. MNAC has experienced roughly \$6.1 million in upgrades and sits on some 573 acres, with a 5,504 x 100 foot asphalt runway and adjacent taxiway. It markets itself as a “logistics hub.”

MNAC is governed by the aforementioned Airport Advisory Board. The Board right now consists of five members, yet the Clay County Ordinance Title III, Chapter 34, Article III, Section 34.035 denotes eighteen members on the Board. The same section specifies only two year terms for Board members, but one member was named to a four year term of 2016 to 2020. Moreover, two different Board members have expired terms—one in March of this year and another, the Chair's, back in 2017. Bear in mind that terms can continue until replaced by a Commission-appointed successor.

Returning to the topic of the Board's meeting minutes and agendas, press stories have highlighted that the County's own Ordinance Title II, Article II, Section 34 mandates all Boards adhere to the State Sunshine Law. Specifically, 34.013 names the Sunshine Law exactly. Section 34.014 states the obligation for publishing meeting agendas. At present an open meeting notice is given, but there is no agenda attached or linked to said notice. Section 34.015 discusses minutes, which, again, are currently nonexistent. Finally, Section 34.021 details Board Bylaws for each particular County Board, but they can opt to follow the general bylaws for all boards if they so choose.

Broadening to other rules and regulations overseeing MNAC, more County ordinances involve Title XV-Land Usage, Chapter 155-Airport Rules. There is one Article, Article I, for Regulations and Minimum Requirements for Fixed Base Operators and Airport Tenants. Under that are two Divisions of Division 2-Regulations and Division 3-Minimum Requirements. Further, applicable State Statutes are Revised Missouri State Statutes (RSMo) 305.180-305.220 for operations of airports by counties.

Services at MNAC range from fuel from two 6,000 gallon trucks (with Jet A and 100LL), lavatory, catering, courtesy cars, and vending machines. As a result, this audit will focus on those activities to ensure proper cash handling and compliance to any and all established procedures. Correct airport hangar lease deposits and hangar rental rates will be tested for accuracy. Our fieldwork will assess customer purchases in light of MNAC's fee schedule.

In the end, there is much to be positive about at MNAC. Indeed, a helicopter school just located there in July as a major add for the airport. With the new sanitary sewer system, despite its possible antagonism, there is certainly potential at MNAC. Hopefully this audit will give the tools and information necessary for the public and County Government stakeholders to move forward as they best see fit.

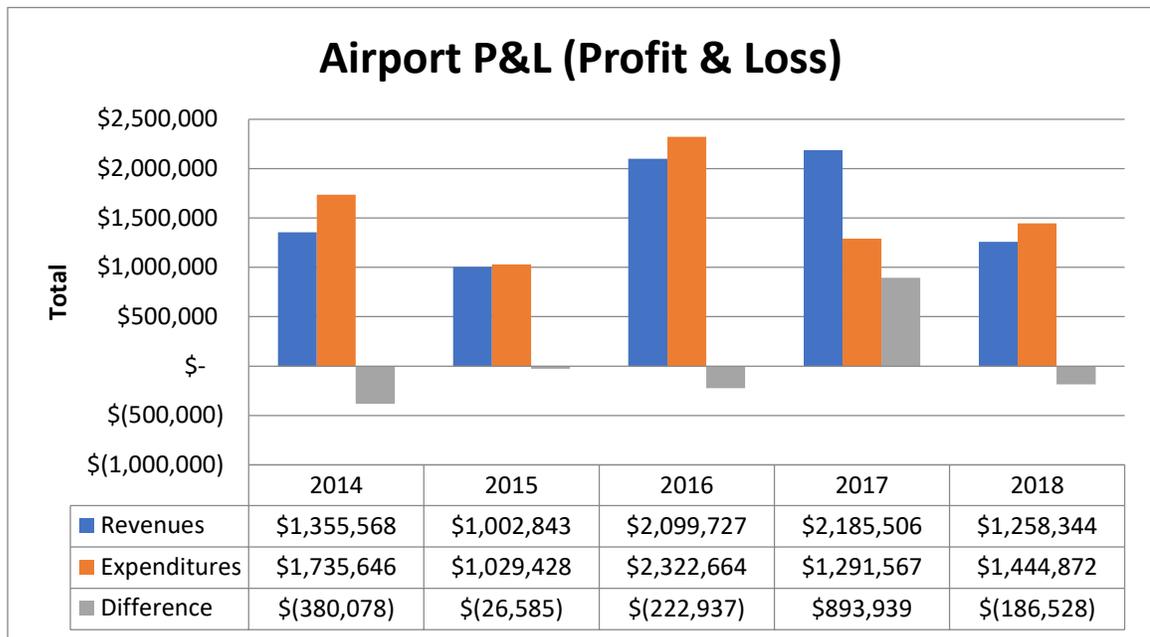
III. Field Work and Audit

- **Overview preliminary observation—evaluation of profit and loss efficiency of MNAC**

For this audit area, we went back to look at the previous five years of data. It is noteworthy that the County’s general ledger contains three areas or funds where airport expenses occur. Those are the Airport Fund, logically, but then also the General Fund and Use Taxes-Capital Projects Fund. The Airport Fund expenditures represent MNAC’s operational spending to function, while the General Fund pays all personnel costs (salaries and benefits). Capital Projects occur infrequently and are joined with separate County departments.

Turning to the revenue side of the ledger, the Airport Fund naturally obtains its income from the fees it charges for its various services (fuel sales, hangar rentals, etc.). Grants also are a vital input. It is important to point out that the Airport Lease Deposit Fund gets precisely that, hangar lease deposits—to be returned at the end of the lease’s term. In other words, it’s merely a holding fund. General Fund receipts are from mainly property and sales taxes while use taxes fund the Use Taxes-Capital Projects Fund.

Apropos to this audit, we decided to only consider Airport Fund revenues versus the combined expenditures from the Airport Fund and its payroll being supplemented by the General Fund. We did not add in General Fund revenue, Use Tax revenue, or Use Tax Capital expenditures. When we used such a filter, we found the following depiction:



What the graph shows is that only one year of the five sampled had a profit, 2017. To be fair, when we looked at just the Airport Fund alone, so no payroll, it had a positive result every year except 2016—essentially the opposite of only one surplus. One could reason that MNAC is not sustainable enough to afford its ongoing costs. Only growth from new business or grants and

expansion of existing capacity can change this reality, which appears to be the present goal. Just this year, at the 11/4/19 Commission session, MNAC received a grant from the Missouri Highways and Transportation Commission for \$1,115,294 for taxiway construction. It has also received some \$118,884 in grants this year, as of 11/6/19. Possibly due to this, the Budget Team has asked for personnel lines to be created in The Airport Fund for 2020. Given the previous capital investment into MNAC, too, plausible operation alternatives may seem counterproductive.

- **Sales tax remittance**

During the months of April and May this year in 2019, our office noticed two late fee bills from the Missouri Department of Revenue for delinquent sales tax on fuel sales. They were mailed to MNAC, with the totals of \$67.26 for April and \$102.49 for May. We asked about these bills while in the field on 10/16/19 and no explanation was given. The full amount has been paid, but we are still unsure as to why the late fee appeared in the first place.

Conclusion: There may not be an accurate handle on timely payment of fuel sales tax.

Opinion: Steps need to be taken to ensure no more late fees from the Department of Revenue.

Management's Response (Questions sent 10/22/19, initially due 10/30/19, extended to 11/6/19. Responses provided by the Finance Department): The auditor appears to misrepresent what the invoices were for regarding the language "late fee" as there was no additional charge to the County, rather just invoices for the difference. The MNAC point of sale system was calculating the payment incorrectly and has since been corrected, as previously communicated to the auditor.

Auditor's Comments: The POS calculation issue was not communicated to our office, but we are glad to hear about the correction. See attached bills for reference.

- **Airport lease deposits**

As part of the annual outside financial statement audit, the Auditor's office assists by tying out the books or reconciling all funds for the third party firm. Part of our back up documentation for tying out the Airport Lease Deposit Fund has shown which individuals began hangar leases in the audited fiscal year along with the amount of their initial deposits. We also track which leases ended in the year, thereby causing a return of those deposits. For the 2018 audit year, management refused to provide this documentation as they have in years past. All we have is the total deposited and released, but no names.

Conclusion: It is impossible to accurately validate or check Airport Lease Deposit Fund activity without detailed documentation. There is a further risk of deposits being returned incorrectly or not at all.

Opinion: Management should resume the historical practice of giving this level of detail to the Auditor's office. All people remain confidential and their information private. As an alternative to providing names, but a less than ideal option, staff could assign a unique customer ID number to each renter.

Management's Response (Questions sent 10/22/19, initially due 10/30/19, extended to 11/6/19. Responses provided by the Finance Department): MNAC can provide the auditor with a hangar number so that they may track the deposits and prepare their open item listing.

Auditor's Comments: Of note, management did provide a hard copy on 10/30/19 of a spreadsheet depicting hangar lease deposit activity for 2019, not 2018. Neither client names nor the recommended ID numbers are given; instead the alphanumeric hangar code is listed. While that is definitely helpful, the problem remains of ensuring the proper person is redeemed the deposit. Furthermore, the table provided actually shows an extra receipt than what is reported in the general ledger by Treasurer journal entries for \$290. One of the receipts in the general ledger has an alphanumeric hangar code of E13, which doesn't appear on the hard copy spreadsheet. There is an E15, but not E13.

- **Hangar rentals**

Curiously around the same time as the outside financial audit, the Auditor's office began to recognize daily receipts from MNAC lacking hangar rental revenue specifics. In previous years, each receipt would show check number or cash and the name of the company or person renting a hangar and which hangar. The amount paid was naturally listed, too. When hangar rentals are now itemized, the names are no longer listed. Typically in those cases the specific hangar is, however, along with the check number or cash.

Sometimes all that is reported is a lump sum total on the Point-of-Sale (POS) machine. Fuel is logically lumped together or summarized, so to speak, but hangar rentals have occasionally been treated the same way on the weekly POS-only credit card receipts. Moreover, we spotted a billboard rental fee as deposited into the hangar rental line in January, rather than miscellaneous revenue, where it is usually entered. In addition, the descriptions for the hangars do not match those on the rental fee schedule. Rather, an alphanumeric code is used.

Conclusion: Room for error or exceptional risk exists with overly general receipts.

Opinion: Return to the practice just a year before of consistently itemizing receipts. Once more, all people remain confidential and their information private. As an alternative to providing names, but a less than ideal option, staff could assign a unique customer ID number to each renter. Furthermore, hangar descriptions on the receipts should clearly identify which exact type of rental fee is associated with it—to include weekly credit card ACH receipts. This way, correct billing can be verified.

Management's Response (Questions sent 10/22/19, initially due 10/30/19, extended to 11/6/19. Responses provided by the Finance Department): The term "around the same time as the

financial audit” is confusing as this has no correlation on MNAC and the annual financial statement audit covers a whole year. We are not sure that the auditor has gained a complete understanding of the controls due to not being able to put individual’s names in the POS system; however the hangar number is listed. Furthermore the auditor tries to imply that billboard lease revenue was deposited into the wrong line, however the revenue for the lease was deposited into the “Leases” revenue line. MNAC will assist the auditor by providing a breakout on the ACH of hangar payment by month and hangar number.

Auditor’s Comments: The reference for the financial audit is how we never received the lease deposit backup as well usually have in years past (see above). At the same time as that refusal, early in the year during outside financial statement audit fieldwork, daily hangar rental receipt detail also became overly general and not specific. The issue with controls is verifying correct billing, which can’t be done with the simplified POS receipts. We look forward to more description on those receipts. Indeed, the most recent 11/7/19 POS receipt has hangar numbers with what appear to possibly be customer ID numbers, but that is not described. They could be transaction ID numbers. This is nevertheless a step in the right direction.

The 1/3/19 receipt does say “Rt 69 billboard lease”, but the lease revenue line on all MNAC receipts is entitled “Hangar Rental”. Clearly, billboards are not hangars. In addition, the 7/5/19 receipt has billboard revenue deposited in miscellaneous revenue with the description in the comments column of “billboards”, so it can’t be both ways.

Management did give a current listing of all hangar rentals on 10/30/19. It essentially shows the rate charged for each alphanumeric hangar code. One can then match what type of hangar and its associated fee to each respective code. The hangar type should still ideally be listed on all receipts, however, to include credit card ACH receipts. Plus, some of the heated maintenance hangars paid by credit card were incorrect, according to the fee schedule, at \$750. That price isn’t listed on the schedule.

We further sampled five daily MNAC receipts from throughout the year. We gauged whether or not the fees charges were in line with the published schedule online. The point is not a “gotcha”, but to work out any discrepancies together in the future when we have all the information available.

1. The 1/24/19 receipt or “Treasurer’s Report” lists \$2,052, but does not explain which hangar in the comments section. The applicable fee for that amount is six months of a large nested T-hangar, so that is our assumption. Likewise, a \$290 rental is listed, but no explanation given. That price reflects a small nested T-hangar on the fee schedule.
2. The 3/21/19 Treasurer’s Report had no exceptions.
3. The 6/13/19 Treasurer’s Report had no exceptions.
4. The 9/12/19 Treasurer’s Report lists \$450 for “Sept Hangar” and that price is not on the schedule. It has \$580 for one month, but that is the price for two months of a small nested T-hangar. It also has \$4,000 for “Sept Hangar”, which is the price for a month of the heated maintenance hangar HMH2, but that is not described in the comments.
5. The 10/2/19 Treasurer’s Report lists \$580 for “October Hangar”, but has no alphanumeric hangar code. This could be two months of a small nested T-hangar, but only one month is reflected on the sheet.

- **Petty cash**

Previous interviews with airport staff in 2013 revealed a petty cash amount of \$400. While conducting fieldwork, we asked if this is the same amount today and if we could count the total in the safe to verify. Staff concurred with the \$400 amount, but we were denied access by management to check the total. There is no account line in the County's general ledger for this amount, as there are in other departments to separately track balance sheet activity.

Conclusion: There is no way to determine correct cash management and prevent any accidental loss of monies without an independent count of petty cash.

Opinion: Allow Auditor staff to count the petty cash in the future and then create the balance sheet line accordingly. All petty cash use needs to be reimbursed through a purchase order.

Management's Response (Questions sent 10/22/19, initially due 10/30/19, extended to 11/6/19. Responses provided by the Finance Department): This amount is a change fund, not a petty cash fund, that is utilized to tender change to customers. In the past, under exigent circumstances, money has been used from this fund and has been reimbursed through the county PO process. Additionally as the office that oversees the general ledger we agree that the auditor should have had this fund on the County general ledger.

Auditor's Comments: This response completely ignores how we were not given permission to count the petty cash/change fund, which is the alarming matter at hand. Across the County, petty cash and change funds are treated the same insofar as they are monies on hand that are to be replenished and remain at the same level. This fact is alluded to in the response with acknowledgement of using said fund for exigent payments. The general ledger has further treated them as such for decades. Now that MNAC has confirmed this \$400 amount, we will accordingly set up the balance sheet line.

- **Delivery of cash and checks for deposit**

Amid our conversation with staff and management we additionally asked if we could count any cash on hand and tie that back to receipts. The point is naturally to then match what is counted to the eventual receipt the Treasurer posts upon receiving the deposit. We were denied access to this as well. We completed field work on 10/16/19 and the last cash and check receipt at the time was for 10/2/19.

As far as physical access control security, staff said there is a combination on the safe and the "line office" where pilots pay has a code needed to enter when closed. Checks and cash are transported internally to the Treasurer at the Administrative Building or old County Courthouse. Staff believes this is done the very next day upon receiving any cash. This is different than how the County uses an armored bank car service for its Annex, Collector, and Parks accounts receivable locations. Notably, the airport doesn't usually receive much in cash, so the cost to the County for additional armored service probably doesn't make fiscal sense. Most hangar and fuel sales are done via credit card.

Conclusion: Not allowing the Auditor's office to check cash on hand sends a very troubling signal. The task gives confidence that all monies received are in fact deposited in the County Treasury.

Opinion: Allow Auditor's staff to count money on hand in the future. Field work was arranged beforehand as a courtesy, after some rescheduling, but by no means needs to be nor should it be. Cash audits in the future will be unannounced if we can't get cooperation for planned visits.

Management's Response (Questions sent 10/22/19, initially due 10/30/19, extended to 11/6/19. Responses provided by the Finance Department): Management continues to raise concern with the auditor publishing overly detailed cash deposit information that puts employees at risk of ill intended persons who may use this information for their gain. Management urges the auditor to remove the pointless rambling indicating that staff takes the deposit to the bank.

Auditor's Comments: The point of addressing physical access control security is to assist MNAC in improving their operations, obviously not to tip off hypothetical criminals with sensitive information—none of which is presented here. The Sheriff's office could be approached to assist, if a worry. We can also compare to the advantages with armored car service, like documenting pickups. This is protection for the County and employees.

Once more, and unfortunately so, the entire main point about not allowing our office to count cash on hand while in the field was entirely unaddressed in the response. Such refusal diminishes confidence in correct depositing of all sales and leases.

- **Procedure manual**

As discussed earlier, the Auditor's office has an internal document it produced from 2013 that identifies the understanding of how airport staff handle cash. In our 2019 audit of the airport, we asked if there is now a procedure manual. The answer was no, essentially staff instead trains on the job from shared understanding of protocol. Said differently, knowledge from one Administrative Assistant or other responsible individual is passed on to the successor without any standard guide to follow.

Conclusion: Inconsistency and randomness is possible without a SOP manual for adherence by staff. Without adequate cross-training, the lack of a SOP leaves MNAC at risk should an Administrative Assistant or other responsible individual be away for an extended period of time.

Opinion: Staff and management should develop a SOP for handling all monies received at MNAC.

Management's Response (Questions sent 10/22/19, initially due 10/30/19, extended to 11/6/19. Responses provided by the Finance Department): MNAC has updated their current documented cash handling procedures.

Auditor's Comments: It is great news that there are now documented procedures somewhere, but we have never seen them. This also contradicts the responses we received while in the field.

- **Catering**

One of the services offered at MNAC to visiting pilots is catering upon their arrival. This is a sensible amenity to attract business, no doubt, but financial records are wanting—perhaps due to its rare usage. Staff in the fieldwork talks said that MNAC purchases the meals and then gets reimbursed by pilots. A service fee of \$35 is also listed on the website, so then plus cost of the meal. There is one such invoice to Panera Bread this year. It was billed to the Merchandise for Resale account expenditure line. Yet there are no clear indications of the receipting of pilot reimbursements as revenue for this service.

Conclusion: It is not explicitly shown where catering costs are reimbursed.

Opinion: Receipts should indicate in the retail line when the County is reimbursed for catering. This can be done in the comments section on receipts. This would also mean for any petty cash conceivably being used for catering.

Management's Response (Questions sent 10/22/19, initially due 10/30/19, extended to 11/6/19. Responses provided by the Finance Department, not the ACA over MNAC): Receipt slips from catering vendors are attached to the itemized receipt slips from customer payment. The auditor has presented one exception from this year as indicative of the internal control as a whole, which is misleading. MNAC will start to add catering costs to the deposit slip to assist the auditor.

Auditor's Comments: Yes, we've seen the Panera receipt, as described above. It is the only invoice this year for catering ran through accounts payable. If there are more that aren't being ran through accounts payable, then that doesn't square with the description of the catering process (County purchases the meal and then gets reimbursed by the customer). We do look forward to seeing catering costs detailed on the deposit slips.

Overall Rating for this Audit



Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 PO BOX 3390
 JEFFERSON CITY, MO 65105-3390

Date: July 19, 2019

BALANCE DUE

COUNTY OF CLAY
 13106 RHODUS RD
 EXCELSIOR SPRINGS MO 64024-9737

SALES TAX	PIN: [REDACTED]
MISSOURI ID: [REDACTED]	
Period: 04/01/2019 - 04/30/2019	
Notice Number: 2007713816	
Due Date: 08/05/2019	
Telephone: 573-751-7200 Fax: 573-522-1160 Email: salestaxnotice@dor.mo.gov	

The Missouri Department of Revenue's records indicate that your Missouri SALES TAX Return for the above period has a balance due because the return was not filed and paid by the due date.

If paid by 08/05/2019			
	Liabilities	Payments and Credits	Balance
Tax	\$1,579.27	\$1,515.85	\$63.42
Additions to Tax	\$3.17	\$0.00	\$3.17
Interest	\$0.67	\$0.00	\$0.67
Balance Due			\$67.26

Total Period Balance Due (including previously billed amount): \$67.26

- Quickest and Easiest Method - Credit Card or Electronic Bank Draft (e-check):** To pay by credit card or electronic bank draft, visit <https://mytax.mo.gov/rptp/portal/home/fileandpaybusinessstaxesonline>, or call 888-929-0513. A convenience fee will apply for processing.
- Check or Money Order:** To pay by check or money order (payable to the Missouri Department of Revenue), send your payment with the detachable portion (below), to the above address. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be processed again electronically until payment clears.
- Installment Pay Plan Agreement:** If you cannot pay the full amount immediately you may qualify for an installment agreement online. To determine if you are eligible for an installment agreement, visit <http://dor.mo.gov/cacs/>. You will need your personalized PIN (above).

You can learn more about this notice and the steps you can take to resolve it on the Department's website at <https://dor.mo.gov/collections/procedures/sales.php>.

If this issue is not resolved by 08/05/2019, your account may accrue additional penalties and interest and will result in further collection activities.

RECEIVED
 JUL 19 2019

Detach Here

STATE OF MISSOURI
 DEPARTMENT OF REVENUE
Bill Notice

Return this coupon with your payment

Make checks payable to: Missouri Department of Revenue
 MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 PO BOX 3390
 JEFFERSON CITY, MO 65105-3390

MISSOURI ID: [REDACTED]
 Notice Number: 2007713816
 Invoice Number: 101004212
 Period Ended: 04/30/2019
 Balance Due: \$67.26

COUNTY OF CLAY
 13106 RHODUS RD
 EXCELSIOR SPRINGS, MO 64024-9737

Amount Enclosed: \$ _____

DOR USE ONLY

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SALES TAX

0203 01 00000000 0101004212 000000 0000000006726 5



MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 PO BOX 3390
 JEFFERSON CITY, MO 65105-3390

Date: July 19, 2019

SALES TAX PIN: [REDACTED]

MISSOURI ID: [REDACTED]

Period: 05/01/2019 - 05/31/2019

Notice Number: 2007728848

Due Date: 08/05/2019

Telephone: 573-751-7200
 Fax: 573-522-1160
 Email: salestaxnotice@dor.mo.gov

BALANCE DUE

0011-000

 COUNTY OF CLAY
 13106 RHODUS RD
 EXCELSIOR SPRINGS MO 64024-9737

The Missouri Department of Revenue's records indicate that your Missouri SALES TAX Return for the above period has a balance due because the return was not filed and paid by the due date.

If paid by 08/05/2019

	Liabilities	Payments and Credits	Balance
Tax	\$2,415.83	\$2,318.80	\$97.03
Additions to Tax	\$4.85	\$0.00	\$4.85
Interest	\$0.61	\$0.00	\$0.61
Balance Due			\$102.49

Total Period Balance Due (including previously billed amount): \$102.49

- Quickest and Easiest Method - Credit Card or Electronic Bank Draft (e-check):** To pay by credit card or electronic bank draft, visit <https://mytax.mo.gov/rptp/portal/home/fileandpaybusinessstaxesonline>, or call 888-929-0513. A convenience fee will apply for processing.
- Check or Money Order:** To pay by check or money order (payable to the Missouri Department of Revenue), send your payment with the detachable portion (below), to the above address. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be processed again electronically until payment clears.
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Detach Here

STATE OF MISSOURI
 DEPARTMENT OF REVENUE
Bill Notice

Return this coupon with your payment

Make checks payable to: Missouri Department of Revenue

MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 PO BOX 3390
 JEFFERSON CITY, MO 65105-3390

MISSOURI ID: [REDACTED]
 Notice Number: 2007728848
 Invoice Number: 101011889
 Period Ended: 05/31/2019
 Balance Due: \$102.49

COUNTY OF CLAY
 13106 RHODUS RD
 EXCELSIOR SPRINGS, MO 64024-9737

Amount Enclosed: \$ _____
 DOR USE ONLY

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SALES TAX