

Exhibit Three

MINUTES OF AN EXECUTIVE BOARD OF DIRECTORS MEETING NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT

Thursday, May 31, 2007

1104 Main Street

Trenton, Missouri

7:00 p.m.

1. Call To Order: The meeting was called to order at approximately 7:10 p.m. by President Nelson Heil.

2. District Roll Call: A quorum was declared with 9 members present. The following were in attendance:



NMSWMD Directors

Dale Hartley	Caldwell County
Nelson Heil	Carroll County
Charlie Fowler	Putnam County
Kerry Sampson	Trenton
Jack Hodge	Harrison County
Randy Wade	Linn County
Eva Danner	Livingston County
Chris May	Sullivan County
Clifford Shipley	Mercer County

Others

Carolyn Kost	Mercer County
Bob Wilcoxson	Eagleville
Ernest Sarbaugh	Carrollton
Dean Hales	Hamilton
Lawrence Hinnen	Chula
Rick Hull	Grundy Co.
Chuck Hanney	Chillicothe
Rich Walker	Milan

RPC STAFF

Randy Railsback	Becky McAtee
Jackie Soptic	Cheryl Campbell
Ann Hamilton	Matt Walker
Rhonda Pratt	

NMSWMD Directors Absent

Lance Critten	Daviess County
Tony McCollum	Chariton County

3. Approval of May, 2007 Agenda: There were no additions to the agenda. Kerry Sampson moved to approve the agenda, with a second from Dale Hartley. Motion carried.

4. Minutes of April 26, 2007, Executive Board Meeting: After review of the April 26, 2007 meeting minutes, Dale Hartley moved to approve the minutes as presented. Kerry Sampson made the second and the motion carried.

5. Financial Statements:

- a. Solid Waste general account and District Grant account.

Ann reported the account balances of District General and Grant accounts as well as check registers.

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Kerry Sampson moved to approve the financial statements and check registers for the Solid Waste General and Grant Accounts as presented, with a second from Chris May. Motion carried.

6. Old Business:

a. Update on Compliance Audit:

Ann reported that DNR has returned compliance audit to the auditors for the 3rd time for more changes.

7. New Business:

a. Fiscal Audit for FY05 and FY06:

Ann reported that DNR is requiring audit for FY05 and FY06. Fourteen requests for audit proposals were sent out. The District only received one from Art White in the amount of \$4,000.00. This is the first time that DNR has required a fiscal audit for compliance.

A motion was made by Eva Danner to approve Art Whites proposal of \$4,000.00 for the fiscal audit for FY05 and FY06, with a second by Jack Hodge. Motion carried.

b. Executive Director and Planning Report:

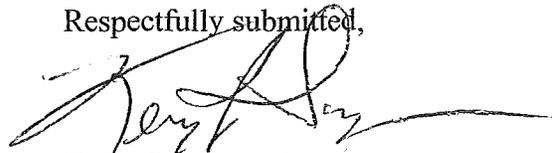
Ann reported that the District Grant for Administration for the first three quarters of FY2007 has been submitted to DNR. She will be attending two conferences in June. District Grant Applications are available.

Ann also reported on tire pick ups in Jamesport, Trenton, Norborne and Bogard. Appliance pick ups in Trenton and Battery pick ups in Bogard and Trenton.

8. Other Business: None

9. Adjournment: Dale Hartley moved to adjourn the meeting with a second by Kerry Sampson. The meeting adjourned at approximately 7:23 p.m.

Respectfully submitted,



Kerry Sampson, Secretary

Exhibit Three

Transaction

4/26/2007 Through 5/30/2007

5/30/2007

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Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 4/25/2007							34,106.49
4/27/2007	Solid Wast...	891	Green Hills RPC	3RD QUARTER...	B2007-02 District O...	R	-8,648.11
4/27/2007	Solid Wast...	892	NMSWMD Grant Acco...	Carryover funds...	2005-06 Grant Fund...	R	-5,017.30
5/9/2007	Solid Wast...	DEP	CMU	HHW fee for ev...	B2006-05 Banned It...	R	500.00
5/10/2007	Solid Wast...	DEP	AAA Environmental		INK RECYCLING	R	15.71
5/14/2007	Solid Wast...	893	MORA	CONFERENCE	DISTRICT ADMIN:C...		-370.00
5/14/2007	Solid Wast...	894	VOID		Misc		0.00
5/14/2007	Solid Wast...	895	NMSWMD Grant Acco...	DEPOSITED IN...	B2006-05 Banned It...		-500.00
5/14/2007	Solid Wast...	896	Green Hills RPC	3RD QUARTER...	B2007-02 District O...		-5,000.00
5/20/2007	Solid Wast...		Interest Earned		Interest Paid	R	5.55
TOTAL 4/26/2007 - 5/30/2007							-19,014.15

BALANCE 5/30/2007 *of the Solid Waste General Fund* **15,092.34**

Transaction

4/26/2007 Through 5/30/2007

5/30/2007

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Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 4/25/2007 <i>District Grant Account</i>							27,121.52
4/29/2007	District Gra...	DEP	NORTH MISSOURI S...		2004-05 GRANT FU...	R	5,017.30
4/30/2007	District Gra...		Service Charge		SERVICE CHARGE	R	-1.44
4/30/2007	District Gra...		Interest Earned		Interest Paid	R	36.96
5/10/2007	District Gra...	DEP	DEPOSIT	TRENTON TIRE...	B2006-05 Banned It...		149.00
5/14/2007	District Gra...	1076	People's Coop	TEXTILE TRAIL...	B2006-05 Banned It...		-148.81
5/14/2007	District Gra...	1077	Republican Times	TRENTON TIRE...	B2006-05 Banned It...		-126.95
5/14/2007	District Gra...	1078	Chillicothe Newspaper	CHILLICOTHE ...	B2006-05 Banned It...		-51.10
5/23/2007	District Gra...	DEP	DEPOSIT	NORBORNE TI...	B2006-05 Banned It...		77.00
5/25/2007	District Gra...	DEP	CMU	HHW fee for ev...	B2006-05 Banned It...		500.00
TOTAL 4/26/2007 - 5/30/2007							5,451.96

BALANCE 5/30/2007 *of the District Grant Account* **32,573.48**

Exhibit Three

ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

302 Main Street
Tarkio, Missouri 64491
Telephone (660) 736-5811
Fax (660) 736-4364

2400 Frederick, Suite 500
St. Joseph, Missouri 64506
Telephone (816) 233-2855
Fax (816) 233-8238

May 24, 2007

North Missouri Solid Waste
Management District
Region B
1104 Main Street
Trenton, MO 64683

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide for North Missouri Solid Waste Management District, Region B, Trenton, Missouri, for the years ended June 30, 2005 and 2006. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's financial statements, of North Missouri Solid Waste Management District, Region B, as of and for the years ended June 30, 2005 and 2006.

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of the North Missouri Solid Waste Management District, Region B and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that North Missouri Solid Waste Management District, Region B, is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the North Missouri Solid Waste Management District, Region B, and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

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North Missouri Solid Waste
Management District, Region B
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You are responsible for management decisions and functions. As part of the audit, we will prepare a draft of your financial statements and related notes. In accordance with Government Auditing Standards, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants, and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for the establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, and the timing and format related thereto.

Audit Procedures- General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audits to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audits and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audits, we will also require certain written representations from you about the financial statements and related matters.

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Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards and Government Auditing Standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the North Missouri Solid Waste Management District, Region B's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Audit Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing.

We will provide copies of our reports to North Missouri Solid Waste Management District, Region B; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Arthur White & Associates, L.L.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a regulatory agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Arthur White & Associates, L.L.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be \$4,000. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audits. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2004 peer review report and letter of comment accompany this letter.

We appreciate the opportunity to be of service to the North Missouri Solid Waste Management District, Region B, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely;

ARTHUR WHITE & ASSOCIATES, L.L.C.



ARTHUR D. WHITE

RESPONSE: This letter correctly sets forth the understanding of the North Missouri Solid Waste Management District, Region B.

BY: _____

TITLE: _____

DATE: _____

Exhibit Three

MERIWETHER, WILSON AND COMPANY, P.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

CRAIG A. DITSWORTH, CPA
WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
DENNIS J. WAGNER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, CPA
SCOTT W. MILLER, CPA
MICHAEL T. BURTON, CPA
WILLIAM J. BAUER, CPA
WENDY G. WIEDNER, CPA
JON J. PAULSEN, CPA

OFFICES AT

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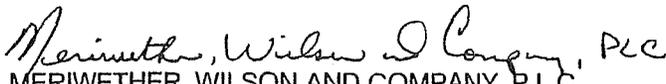
To the Owner
Arthur White & Associates, L.L.C.

We have reviewed the system of quality control for the accounting and auditing practice of Arthur White & Associates, L.L.C. (the firm) in effect for the year ended September 30, 2003. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The design of the system and compliance with it are the responsibility of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with the system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Arthur White & Associates, L.L.C. in effect for the year ended September 30, 2003, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.


MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

April 22, 2004
West Des Moines, Iowa

Exhibit Three

MERIWETHER, WILSON AND COMPANY, P.L.C. CERTIFIED PUBLIC ACCOUNTANTS

CRAIG A. DITSWORTH, CPA
WILLIAM H. BOORN, CPA
DENNIS L. MUELLER, CPA
DENNIS J. WAGNER, CPA
STEPHEN L. KOEHN, CPA
SUSAN K. CHANTLAND, CPA
C. MARK LINCOLN, CPA
JOHN E. ORTHAUS, CPA
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WILLIAM J. BAUER, CPA
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To the Owner
Arthur White & Associates, L.L.C.

We have reviewed the system of quality control for the accounting and auditing practice of Arthur White & Associates, L.L.C. (the Firm) in effect for the year ended September 30, 2003, and have issued our report thereon dated April 22, 2004. That report should be read in conjunction with the comments in this letter, which were considered in determining our opinion.

Engagement Performance

Finding

The Firm's quality control policies and procedures require completion of various checklists for reviewing engagement workpapers and reports. As a result of the review of engagements, we noted several instances of the lack of documentation in the workpapers. Also, a few disclosures required by generally accepted accounting principles relating to receivables were omitted. None of the missing disclosures or documentations were of such significance as to make the financial statements misleading.

Recommendation

The Firm should make sure the most current checklists and questionnaires are being used on all engagements.

Meriwether, Wilson and Company, P.C.C.
MERIWETHER, WILSON AND COMPANY, P.L.C.
Certified Public Accountants

April 22, 2004
West Des Moines, Iowa

MEETING OF THE NMSWMD EXECUTIVE BOARD OF DIRECTORS ON MAY 31, 2007. AT 7:00 P.M. AT 1104 MAIN TRENTON

Caldwell County	Dale Hartley	<i>Dale Hartley</i>
Alternate	Donnie Cox	
Carroll County	Nelson Heil	<i>Nelson Heil</i>
Alternate		
Chariton County	Tony McCollum	
Alternate	Terry Smith	
Daviess County	Lance Critten	
Alternate		
Grundy County	Kerry Sampson	<i>Kerry Sampson</i>
Alternate	Rick Hull	
Harrison County	Jack Hodge	<i>Jack W. Hodge</i>
Alternate		
Linn County	Randy Wade	<i>Randy Wade</i>
Alternate		
Livingston County	Eva Danner	<i>Eva Danner</i>
Alternate	Kenny Warren	
Mercer County	Clifford Shipley	<i>Clifford Shipley</i>
Alternate	<i>CAROLYN KOST</i>	<i>Carolyn Kost</i>
Putnam County	Charlie Fowler	<i>Charlie Fowler</i>
Alternate		
Sullivan County	Chris May	<i>Chris May</i>
Alternate		

MEETING OF THE NMSWMD EXECUTIVE BOARD OF DIRECTORS ON MAY 31, 2007. AT 7:00 P.M. AT 1104 MAIN TRENTON

Others Bob Wilcoxson	Councilman	City Fayetteville
ERNEST SARBAUGH	MAYOR	Town of Conolton
Dean Sales	Member	Hamilton
Laurynne Hinson	member	Chula
Clack Jinn	MAYOR	CITY OF CHILLICOTHE
Clifford Shipley	member	
Merlet Fowler	put name	county
Randy Wase	Lin	County
Ron Walker	Administrator	Milan
Kemp	Administrator	Therbor
Henry	Commissioner	Guard of County
Cheryl Campbell	staff	GHRPC
Deely Notties	staff	GHRPC
John Hamilton	staff	GHRPC

Exhibit Three



North Missouri Solid Waste
Management District Region B

SOLID WASTE MANAGEMENT DISTRICT MEETING AGENDA EXECUTIVE BOARD

Thursday, May 31, 2007
1104 Main
Trenton, MO 64683
7:00 P.M.

1. Call to Order – President Nelson Heil
2. Roll Call
3. Approval of Agenda
4. Minutes of April 26, 2007, Board of Directors Meeting
5. Financial Statement
 - a. Solid Waste Account
 - b. District Grant Account
6. Old Business
 - a. Update on Compliance Audit
7. New Business
 - a. Fiscal Audit for FY05 and FY06
 - b. Executive Director and Planner Report
8. Other Business – if any
9. Adjournment

Dated this 23rd day of May, 2007, at 5:00 p.m. by Ann Hamilton

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