CITY OF REINBECK

Special Report
Agreed-Upon Procedures for the Telecommunication Utility

June 30, 2008

Keith Oltrogge, CPA, P.C.

201 East Main Street
P.O. Box 310
Denver, Iowa 50622
(319) 984-5292
FAX (319) 984-6408

Independent Auditor's Agreed-Upon Procedures Report on

To the Mayor and City Council
City of Reinbeck, Iowa

I have performed the procedures enumerated below, which were agreed to by the City of Reinbeck, solely to assist the City in evaluating the telecommunications utility is operated in accordance with the criteria specified in Chapter 388.10 of the Code of Iowa for the year ended June 30, 2008. Management is responsible for the City of Reinbeck's financial accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the city council of the City of Reinbeck. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings are as follows:

Agreed-Upon Procedure	Findings
1. Verify the City maintains records that record the full cost of providing telecommunications services.	1. The City maintains adequate records.
2. Verify the telecommunication rates have been adopted and they reflect the actual cost of providing services.	2. The City has adopted rates that reflect the actual cost of the providing the services.
3. Verify the City has used general fund money to support the telecommunication system.	3. The City has not used general fund money to support the telecommunications system.
4. Verify the City has not used funds generated by other services (i.e. water, sewer) to support the telecommunications system.	4. The City has not used funds generated by other services (i.e. water, sewer) to support the telecommunications system.
5. Verify the City has consistently allocated the cost of use of city employees, equipment, and other services used by the telecommunication system.	5. The City has consistently allocated the cost of use of city employees, equipment and services used by the telecommunications system.

I was not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the operation of the telecommunication utility. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use the City of Reinbeck and the State of Iowa and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Keith Oltrogge CPA PC

Keith Oltrogge
Certified Public Accountant

January 7, 2009