

WARREN COUNTY SCHOOL DISTRICT CENTRAL ADMINISTRATIVE OFFICES 185 HOSPITAL DRIVE WARREN PA 16365-4885

> J PETTER TURNQUIST CPA BUSINESS ADMINISTRATOR

July 1, 2008

Randy Miller

Dear Mr. Miller,

Subject: Letter of Understanding for Professional Services

This letter is to confirm in writing our understanding regarding our agreement to have you perform consulting services for the Warren County School District within the Payroll Department on an as needed basis, to assist in the transition of the Payroll Department. Compensation will be paid at an hourly rate of \$60 per hour through standard payroll. A detailed log will be maintained to substantiate work performed and time allocated. These Services will be performed under the direct supervision of the Business Administrator to include, but not limited to training of new payroll department staff. This agreement will terminate as of the next regular board meeting unless renewed by the Board of School Directors.

Respectfully,

J Petter Turnquist CPA Business Administrator

Dr. Robert Terrill Superintendent Randy Miller