

Pine Grove Area School District



Finance Committee/Committee of the Whole Agenda
April 14, 2026 – 5:30pm
District Office

Mr. Dave Lukasewicz
Board President

Mr. Dave Frew
Finance Chairperson

Mr. Heath W. Renninger
Superintendent

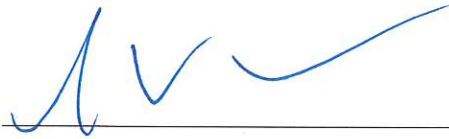
- Meeting called to order by President Lukasewicz AT 5:30PM
Present for the board: Dave L, Don B, Kim P, Randy S
Present for admin: Heath R, Angel G, Steph Z, Corey M, Kerri C
Present for community: Ed Ebling, Jones & Co, Auditor
- 1. Presentation of the 2024-2025 Single Audit Report by Ed Ebling of Jones & Co., P.C.
 - Ed Ebling reviewed the 24/25 single audit report and answered questions from board members
 - Ed Ebling stated no sign of fraud exists
 - Ed also described in detail how the athletic funds are handled. It is the fund that can viewed as being most obvious for fraud. Ed has very supportive words for all processes in place.
- 2. Fraud Risk Assessment
 - a. School Board Members – areas of concern, etc
 - Heath, with Ed Ebling still at the table, asked all board members do they have any concerns about fraud and are there any specific areas they feel must be looked at in more detail. No board members raised any concerns.
 - Heath thanked the board and Ed Ebling for his time; Ed Ebling departed the meeting at this time.
- 3. BOARD ACTION ITEM:
 - a. *A motion is requested to approve the 2024-2025 Single Audit Report as presented by Ed Ebling of Jones & Co., P.C.*
 - Motion by Dave L, 2nd by Randy S All in favor 4-0
- 4. 2026–2027 PGASD General Fund Budget Discussion
 - (Angel G – presents and leads the discussion for the first draft of the initial budget)
 - a. Overview of 2026-2027 preliminary budgeted revenues
 - b. Overview of 2026-2027 preliminary budgeted expenditures
 - The current deficit in the 1st round budget sits at approximately \$996,000.
 - The raising of taxes was mentioned; but not discussed at length. Dave L & Kim P did mention the need to continue to increase revenue stream especially with a possible project in the future and the possible need to take on debt.

5. General budget discussion for the good of the committee

- The board will reconvene for budget meeting on Tuesday, April 28, 2026.

6. Adjournment to Executive session, if needed

- Meeting adjourned at 7:05pm; Executive session called for personnel matter at 7:07pm...the board will not return and no vote will be taken.
- Executive session adjourned at 7:25pm.



Dave Frew, Chairperson