

MINUTES
LASALLE-PERU TOWNSHIP HIGH SCHOOL DISTRICT #120
FINANCE COMMITTEE MEETING
TUESDAY, JULY 14, 2026, 4:30 P.M.

CALL TO ORDER

Mr. Matt Merboth, Committee Chair, called the meeting to order at 4:30p.m.

ROLL CALL

PRESENT: Mr. Matt Merboth, Committee Chair, Mrs. Sally Taliani, and Mrs. Carol Alcorn

ABSENT:

OTHERS IN ATTENDANCE: Dr. Clayton Theisinger, Superintendent, Mrs. Lori Whalen, Business Manager, and Mrs. Jennifer Riva, Board Secretary

REVIEW/APPROVE THE MEETING MINUTES FROM JUNE 16, 2026, COMMITTEE MEETING

MOTION by Mrs. Alcorn, seconded by Mrs. Taliani, to accept to recommend the Board of Education approve the meeting minutes from June 16, 2026, as presented. Voting Aye: Mrs. Alcorn, Mrs. Taliani, and Mr. Merboth. Voting Nay: None. **The motion carried.**

EUREKA SAVINGS BANK AG CENTER – CHANGE ORDERS

Dr. Theisinger updated the committee and recommended the following change orders. He also reported the project's change orders currently total approximately 2.4–2.5% of the overall project cost, which is below the industry standard of 3–5%. The substantial completion date remains August 1st, and plans for a grand opening are being discussed.

- a. CO#24 - Gas Meter Concrete Pad: Ameren will not begin installation until the concrete pad is installed.
- b. CO#25 - Restroom Exhaust Fan: The inline exhaust fan and duct work need installation.
- c. CO#26 - Emergency Gas Shut Off: A mushroom-style button will be installed for emergency purposes.
- d. CO#27 - Fire Protection Piping Relocation: A sprinkler pipe obstruction was identified in one of the stairwells and requires relocation.
- e. CO#28 - Revised Flooring: The original plan was to install carpet; however, due to concerns related the day-to-day activities within an agricultural building, Dr. Theisinger, Mr. Hintzsche, and Mr. Tomminello agreed to change the flooring selection to luxury vinyl tile (LVT). Estimated cost is around \$17,000. Installation of the LVT flooring on the first floor is scheduled to begin on August 17th.
- f. CO#29 - Fire Sprinkler Adjustment for Greenhouse: The fire sprinkler heads are currently positioned above the shade fabric system and will need to be relocated below the shades to ensure proper functionality.

ACCEPT TO RECOMMEND THE BOARD OF EDUCATION APPROVE THE EUREKA SAVINGS BANK AG CENTER CHANGE ORDERS

MOTION by Mrs. Taliani, seconded by Mrs. Alcorn, to accept to recommend the board of education approve the Eureka Savings Bank Ag Center changer orders, as presented. Voting Aye: Mrs. Taliani, Mrs. Alcorn, and Mr. Merboth. Voting Nay: None. **The motion carried.**

AUTHORIZATION OF SPENDING FOR FY27

Dr. Theisinger explained that this approval is a routine annual action This approval allows the district to pay necessary expenditures until the budget is adopted in September.

ACCEPT TO RECOMMEND THE BOARD OF EDUCATION APPROVE TO AUTHORIZE SPENDING FOR FY 27

MOTION by Mrs. Alcorn, seconded by Mrs. Taliani, to accept to recommend the board of education approve to authorize spending for FY27, as presented. Voting Aye: Mrs. Alcorn, Mrs. Taliani, and Mr. Merboth. Voting Nay: None. **The motion carried.**

AUTHORIZATION TO DEVELOP FY27 BUDGET

Dr. Theisinger explained a resolution had been previously approved under Mrs. Cushing's administration. He recommended the committee approve a resolution authorizing the Superintendent to prepare the FY27 budget.

ACCEPT TO RECOMMEND THE BOARD OF EDUCATION APPROVE TO AUTHORIZE THE SUPERINTENDENT TO DEVELOP THE FY27 BUDGET

MOTION by Mrs. Taliani, seconded by Mrs. Alcorn, to accept to recommend the board of education approve to authorize the superintendent to develop the FY27 budget, as presented. Voting Aye: Mrs. Taliani, Mrs. Alcorn, and Mr. Merboth. Voting Nay: None. **The motion carried.**

OTHER

Mrs. Whalen presented Newkirk & Associates' audit proposal for FY27 in the amount of \$21,750, noting a 4% increase of \$850 over the prior year.

Dr. Theisinger commended Mrs. Whalen for her exceptional work in preparing the FY26 amended budget and for her diligence correcting the district's finances. Mrs. Whalen presented the financials for the month ending June 30, 2026. She noted that the Working Cash Fund (70) and Sites & Construction Fund (60) reflect the \$4.4 million transfer. She also reported that the Tort Fund (80) has a balance of \$77,000, compared to a \$0 balance in the prior year. Dr. Theisinger expressed concerns regarding the deficit spending in the Education Fund (10) of approximately \$2.2 million and the Transportation Fund (40) of approximately \$250,000, noting the need to address these deficits paired with the decrease in mandated categorical receipts. Mrs. Whalen also reviewed Cash and Investments, Bank Reconciliation, the Cash Flow Statement, all of which reflect current financial activity.

Mrs. Whalen provided an update to the committee regarding the requested documents and meetings with CLA (CliftonLarsonAllen LLP) related to the forensic audit.

ADJOURNMENT

Motion by Mrs. Alcorn, seconded by Mrs. Taliani, to adjourn. Voting Aye: Mrs. Alcorn, Mrs. Taliani, and Mr. Merboth. Voting Nay: None. **The motion carried. Time 4:45 p.m.**



Mr. Matt Merboth
Committee Chair



Mrs. Jennifer Riva
Board Secretary