



Necol Washington, Chair  
Shanette Strickland,  
Treasurer/Secretary  
, Etna Township  
Jackie Cotugno, Owners  
Rozland McKee, Employees

# Etna-Reynoldsburg Joint Economic Development District #2

Etna Township Hall  
81 Liberty Street  
Etna, OH 43018  
  
Mollie Prasher, Clerk  
City of Reynoldsburg

## Etna Reynoldsburg Joint Economic Development District #2 Board of Directors Meeting

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<b>Friday, August 22, 2025</b>	<b>11:00 AM</b>	<b>Etna Township Hall</b>
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- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA**
- 4. APPROVAL OF MINUTES**
  - a. Regular Meeting Minutes May 16, 2025
- 5. NEW BUSINESS**
  - a. Appointment of Township Board Member  
Thaah Young Replacement
- 6. OLD BUSINESS**
- 7. TREASURER'S REPORT**
  - a. Finance and Distribution Report
- 8. ATTORNEY'S REPORT**
  - a. Report Regarding Development Reimbursement
  - b. Policy Regarding Related Party Transaction Disclosures
- 9. BOARD MEMBER COMMENTS**
- 10. ADJOURNMENT**

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ADJOURNMENT





**MINUTES REGULAR MEETING  
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT  
DISTRICT #2  
May 16, 2025**

**CALL TO ORDER**

Chair Washington called the JEDD 2 meeting to order at 11:17am.

**ROLL CALL**

**APPROVAL OF AGENDA**

Chair Washington indicated that there was an addition to the New Business section of the agenda - the annual invoice for clerk services. As there were no other additions, the agenda was approved as amended.

**APPROVAL OF MINUTES**

**Meeting Minutes of March 7, 2025**

Board member McKee moved to approve the regular meeting minutes from the March 7, 2025 JEDD Board meeting. Second by Board member Cotugno. Motion carried.

**NEW BUSINESS**

**Appointment of Township Board Members  
Thaah Young Replacement  
August 2025 Township Owner**

Board member McKee indicated that the Board was made aware of the need to appoint someone to replace Thaah Young. She indicated that the new Administrator, Bill Spurgeon, would be handling all aspects of seeking a replacement. Administrator Spurgeon stated that he was in the process of organizing and reviewing the selection process established by the Township.

**Insurance Renewal Process**

Attorney McCarter indicated that it was time for the annual renewal process for insurance. Each year, the JEDDs are required to complete a new application requesting a quote for rates. The JEDD Board Chair was usually responsible for signing the application and a statement of the amount of money flowing through the organization.

Chair Washington stated that the previous year's premium was \$2,295. As the renewal is due in September, waiting until the August meeting makes payment more difficult for the Township to process a payment. Chair Washington suggested that the JEDD Board approve the payment of a premium not to exceed \$3,500 in order to start the insurance renewal process.

Chair Washington moved to approve requesting a quote for the annual JEDD insurance and approving payment of a premium not to exceed \$3,500. Second by Board member McKee. Motion carried.

**Clerk Service Agreement Invoice**

Chair Washington stated that the JEDD Board received an invoice for clerk services provided to the JEDD Board by the City of Reynoldsburg. Per the Clerk Services Agreement, the City of Reynoldsburg would provide a clerk to attend JEDD Board meetings, produce packets, and take minutes during meetings for a cost of \$1,000 per year.

Chair Washington moved to approve the payment of the invoice for clerk services for 2024 of \$1,000 to the City of Reynoldsburg. Second by Treasurer Strickland. Motion carried.

**OLD BUSINESS**

There was no Old Business.

**TREASURER'S REPORT**

**Finance and Distribution Report**

Treasurer Strickland reported that the fiscal reports were included in the Board's packet, including the distribution report. The first quarter revenues for 2025 were \$54,353.84. During this reporting period, there were invoices in the amount of \$4,062.50 for professional/paralegal services.

There are no current CD investments.

Board member Cotugno moved to approve the Treasurer's Report. Second by Board member McKee. Motion carried.

**ATTORNEY'S REPORT**

**Report Regarding Development Reimbursement**

Attorney McCarter reported that he was delayed in sending out the letters, which were just sent out. The responders have 30-days to respond. He indicated that he expected to have some conversations with developers as substantial funds were involved.

**BOARD MEMBER COMMENTS**

There were no additional Board comments.

**ADJOURNMENT**

As there was no further business, Board member McKee moved to adjourn the meeting. Second by Board member Cotugno. Motion carried.

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Necol Washington, Board Chair

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Mollie Prasher, Clerk



**STAFF REPORT**  
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT**  
**DISTRICT #2**

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**DATE:** August 22, 2025

**RE:** Appointment of Township Board Member  
Thaah Young Replacement

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**STAFF REPORT  
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT  
DISTRICT #2**

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**DATE:** August 22, 2025

**RE:** Finance and Distribution Report

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**INCOME TAX DEPARTMENT**  
**Lori Gischel, Tax Financial Manager**  
**7232 EAST MAIN STREET**  
**REYNOLDSBURG, OHIO 43068**  
**(614) 322-6865 phone**  
**(614) 322-6864 fax**



## MEMORANDUM

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**DATE:** August 8, 2025

**TO:** Etna-Reynoldsburg Joint Economic Development District (JEDD) Board 2

**RE:** Fiscal Information

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The attached reports include the Income Tax Revenue, Distribution and Comparison Reports, Period Invoices, as well as the Balance Sheet and Receipts and Disbursements documentation.

### Income Tax Revenue Comparison Report - JEDD 2

Period Tax Collected	Month Distributed	Calander Year 2025	Calander Year 2024	Calander Year 2023	2025 / 2024 Year Over Year Growth	
4th Qtr 2024/2023/2022	January 2025/2024	\$ 170,268.16	\$ -	\$ 17,727.85	\$ 170,268.16	
1st Qtr 2025/2024/2023	April 2025/2024	\$ 54,353.84	\$ -	\$ 36,985.10	\$ 54,353.84	
2nd Qtr 2025/2024/2023	July 2025/2024	\$ 87,777.84	\$ 102,770.63	\$ 703,991.32	\$ (14,992.79)	-14.59%
3rd Qtr 2025/2024/2023	October 2025/2024					
<b>Net Revenue YTD</b>		<b>\$ 312,399.84</b>	<b>\$ 102,770.63</b>	<b>\$ 758,704.27</b>	<b>\$ 209,629.21</b>	

### Invoices Submitted Under the Township Reimbursement Agreement this Period

Company	Services Rendered	Date	Amount
Albers and Albers	Professional/ Paralegal	May-25	\$ 600.00
Albers and Albers	Professional/ Paralegal	Jun-25	\$ 2,218.66
Assured Partners	Insurance	Jul-25	\$ 2,592.00
<b>Total</b>			<b>\$ 5,410.66</b>

2025 Distribution Summary - JEDD 2  
 Combined Non-Project and Project Site Distributions

Vendor	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
SWLSD	\$15,406.75	23,923.90	\$0.00	\$0.00	\$39,330.65
JEDD Board	\$1,087.08	\$1,755.55	\$0.00	\$0.00	\$2,842.63
CITY (RITA)	\$1,630.61	\$2,633.33	\$0.00	\$0.00	\$4,263.94
CITY	\$7,556.58	\$12,725.37	\$0.00	\$0.00	\$20,281.95
JEDD BIA	\$3,778.29	\$6,362.68	\$0.00	\$0.00	\$10,140.97
Licking County TID	\$1,500.77	\$2,140.90	\$0.00	\$0.00	\$3,641.67
C-Tec	\$1,500.77	\$2,140.90	\$0.00	\$0.00	\$3,641.67
Licking County Commissioners	\$4,502.30	\$6,422.69	\$0.00	\$0.00	\$10,924.99
Etna Township	\$17,390.69	\$29,672.52	\$0.00	\$0.00	\$47,063.21
	\$54,353.84	87,777.84	\$0.00	\$0.00	\$142,131.68

**ETNA-REYNOLDSBURG JEDD 2 Distribution Report**  
**Distribution in Accordance with JEDD Contract and Amendments**  
**2025 - Cash Basis**

	2025				Year-to-Date
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
<b>Total Gross JEDD Collections</b>					
Less the Project Site Collections*	\$54,353.84	\$87,777.84			\$142,131.68
Miscellaneous Adjustments +/-	\$46,177.47	\$65,873.73			\$112,051.20
<b>Total JEDD Non-Project Site Collections to Distribute</b>	\$8,176.57	\$21,904.11	\$0.00	\$0.00	\$30,080.68
<b>Distribution of Funds Per JEDD Contract:</b>					
2% of Gross Revenue payable to JEDD Board	\$163.53	\$438.08	\$0.00	\$0.00	601.61
Per JEDD Contract, Section 4.2.3.1					
3% of Gross Revenue payable to City for Tax Administration	\$245.29	\$657.12	\$0.00	\$0.00	902.41
Per JEDD Contract, Section 4.2.3.2					
Repay Contracting Parties-if necessary; payable to ETNA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Per JEDD Contract, Section 4.2.3.3 (Invoices received to date paid in full)					
<b>Net JEDD Collections</b>	\$7,767.55	\$20,808.91	\$0.00	\$0.00	\$28,576.46
<b>Distribution of Funds Per JEDD Contract:</b>					
20% of Net Revenue payable to SWLSD	\$1,553.51	\$4,161.78	\$0.00	\$0.00	5,715.29
Per JEDD Contract, Section 4.2.4.1 as provided for in Section 4.3					
20% of Net Revenue payable to CITY	\$1,553.51	\$4,161.78	\$0.00	\$0.00	5,715.29
Per JEDD Contract, Section 4.2.4.2					
50% of Net Revenue payable to ETNA	\$3,883.78	\$10,404.46	\$0.00	\$0.00	14,288.24
Per JEDD Contract, Section 4.2.4.3					
10% of Net Revenue payable to BIA	\$776.75	\$2,080.89	\$0.00	\$0.00	2,857.64
Per JEDD Contract, Section 4.2.4.4					
<b>Balance After Distributions Per JEDD Contract</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\* Project Sites Include: Parcel 050-017866-00.000 and 010-017154-00.018

**ETNA-REYNOLDSBURG JEDD 2 Distribution Report**  
**"Project Site" Distribution in Accordance with JEDD Contract and Amendments**  
**2025 - Cash Basis**

	2025				Year-to-Date
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Gross Project Site Collections *	\$46,177.47	\$65,873.73	\$0.00	\$0.00	\$112,051.20
Miscellaneous Adjustments +/-					
<b>Total Gross Project Site Collections to Distribute</b>	<b>\$46,177.47</b>	<b>\$65,873.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$112,051.20</b>
Distribution of Funds Per JEDD Contract:					
30% of Gross Revenue payable to SWLSD	\$13,853.24	\$19,762.12	\$0.00	\$0.00	33,615.36
Per JEDD Contract, Section 4.2.1.1 as provided for in Section 4.3					
2% of Gross Revenue payable to JEDD Board	\$923.55	\$1,317.47	\$0.00	\$0.00	2,241.02
Per JEDD Contract, Section 4.2.1.2					
3% of Gross Revenue payable to City for Tax Administration	\$1,385.32	\$1,976.21	\$0.00	\$0.00	3,361.53
Per JEDD Contract, Section 4.2.1.3					
Repay Contracting Parties-if necessary; payable to ETNA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Per JEDD Contract, Section 4.2.1.4 (Invoices received to date paid in full)					
<b>Net JEDD Collections</b>	<b>\$30,015.36</b>	<b>\$42,817.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$72,833.29</b>
Distribution of Funds Per JEDD Contract:					
20% of Net Revenue payable to CITY	\$6,003.07	\$8,563.59	\$0.00	\$0.00	14,566.66
Per JEDD Contract, Section 4.2.2.1					
10% of Net Revenue payable to BIA	\$3,001.54	\$4,281.79	\$0.00	\$0.00	7,283.33
Per JEDD Contract, Section 4.2.2.2					
5% of Net Revenue payable to Licking County Transportation Improvement District (TID)	\$1,500.77	\$2,140.90	\$0.00	\$0.00	3,641.67
Per JEDD Contract, Section 4.2.2.3					
5% of Net Revenue payable to Career and Technology Centers of Licking County (C-Tec)	\$1,500.77	\$2,140.90	\$0.00	\$0.00	3,641.67
Per JEDD Contract, Section 4.2.2.4					
15% of Net Revenue payable to Licking County Commissioners	\$4,502.30	\$6,422.69	\$0.00	\$0.00	10,924.99
Per JEDD Contract, Section 4.2.2.5					
Amount Equal to the Net Revenue minus Sections 4.2.2.1 - 4.2.2.5 payable to ETNA	\$13,506.91	\$19,268.06	\$0.00	\$0.00	32,774.97
Per JEDD Contract, Section 4.2.2.6					
<b>Balance After Distributions Per JEDD Contract</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

\* Project Sites Include: Parcel 010-017886-00.000 and 010-017154-00.016

**ETNA REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT 2**

**Balance Sheet and Receipts and Disbursements**

As of and for the Six Month Period Ended June 30, 2025

	<u>June 30, 2025</u>		
<b>ASSETS</b>			
Checking/Savings			
Heartland-BIA Account	\$	73,308.64	
Heartland-Board Account		19,087.43	
Total Checking/Savings		<u>92,396.07</u>	
JEDD-Combined Fund 942-City		119,304.66	<b>(1)</b>
Total Current Assets		<u>211,700.73</u>	
<b>TOTAL ASSETS</b>	\$	<u><u>211,700.73</u></u>	
<b>LIABILITIES &amp; EQUITY</b>			
Equity			
Fund Balance-Board Account		19,087.43	
Fund Balance-BIA Account		73,308.64	
Fund Balance-Restricted for Distribution		119,304.66	<b>(1)</b>
Total Equity		<u>211,700.73</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	\$	<u><u>211,700.73</u></u>	
Board Account-Beginning Balance 01/01/25	\$	14,594.98	
Board Account - Receipts 2025		4,492.45	
Board Account - Disbursements 2025		-	
Board Account-Ending Balance 06/30/25	\$	<u>19,087.43</u>	
BIA Account - Beginning Balance 01/01/25	\$	57,976.09	
BIA Account - Receipts 2025		15,332.55	
BIA Account - Disbursements 2025		-	<b>(2)</b>
BIA Account-Ending Balance 06/30/25	\$	<u>73,308.64</u>	

**(1)** These monies are not available for JEDD purposes but must be distributed to various entities per the distribution formulas that are set. Both the JEDD Board and the JEDD BIA will receive their proportional share in the subsequent distributions.



**STAFF REPORT**  
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT**  
**DISTRICT #2**

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**DATE:** August 22, 2025

**RE:** Report Regarding Development Reimbursement

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**STAFF REPORT  
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT  
DISTRICT #2**

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**DATE:** August 22, 2025

**RE:** Policy Regarding Related Party Transaction Disclosures

**APPROVALS:**

Joe Begeny  
Chris Shook  
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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