



Necol Washington, Chair
, Treasurer/Secretary
John Kennard, Etna Township
Jackie Cotugno, Owners
Rozland McKee, Employees

Etna-Reynoldsburg Joint Economic Development District #4

Etna Township Hall
81 Liberty Street
Etna, OH 43018

Mollie Prasher, Clerk
City of Reynoldsburg

Etna Reynoldsburg Joint Economic Development District #4 Board of Directors Meeting

Friday, August 22, 2025	11:00 AM	Etna Township Hall
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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 New Board Members
Treasurer/Secretary Position (City of Reynoldsburg)
Employee Position (Previously Rozland McKee)
6. OLD BUSINESS
7. TREASURER'S REPORT
 - a. Finance and Distribution Report
8. ATTORNEY'S REPORT
 - a. Report Regarding Developer Reimbursement
 - b. Policy Regarding Related Party Transaction Disclosures
9. BOARD MEMBER COMMENTS
10. ADJOURNMENT

ADJOURNMENT

**MINUTES REGULAR MEETING
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #4
May 16, 2025**

CALL TO ORDER

Chair Washington called the JEDD #4 meeting to order at 11:37am.

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, Chair Washington advised that the agenda be approved as amended.

APPROVAL OF MINUTES

Meeting Minutes of March 7, 2025

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

NEW BUSINESS

New Board Members

**Replacement of Lori Gischel, City of Reynoldsburg
August Term of Rozland McKee**

Chair Washington commented that the City of Reynoldsburg had not appointed anyone to fill the position previously held by Lori Gischel.

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 \$2,832. As the renewal is due in September, waiting until the August meeting makes payment more difficult for the Township to process a payment. Ms. Gischel suggested that the JEDD Board approve the payment of a premium not to exceed \$3,500 in order to start the insurance renewal process.

Board member Cotugno 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.

Board member McKee moved to approve the payment of the invoice for clerk services for 2024 of \$1,000 to the City of Reynoldsburg. Second by Board member Cotugno. Motion carried.

OLD BUSINESS

There was no Old Business.

TREASURER'S REPORT

Finance and Distribution Report

Councilmember Strickland reported that the fiscal reports were included in the Board's packet, including the distribution report. The first quarter revenues for 2025 were \$84,066.61. During this reporting period, there were invoices in the amount of \$3,937.50 for professional/paralegal services.

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

JEDD #4 Audit and AOS Approval Letter

Chair Washington advised that JEDD 4 was in the rotation for an audit. The previous audit cost was \$1,000. She suggested that the Board approve moving forward with the audit based on a cost not to exceed \$1,000.

Board member McKee moved to move forward with the audit with a cost not to exceed \$1,000. Second by Board member Cotugno. Motion carried.

Chair Washington added that the State Auditor required a Letter of Engagement in order to proceed with the audit and sign the Letter.

Board member McKee moved to approve signing a Letter of Engagement for the JEDD 4 audit. Second by Board member Cotugno.

ATTORNEY'S REPORT

Report Regarding Developer 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

Board member McKee moved to adjourn the meeting. Second by Board member Cotugno. Motion carried.

Necol Washington, Board Chair

Mollie Prasher, Clerk



STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #4

DATE: August 22, 2025

RE: Appointment of New Board Members
Treasurer/Secretary Position (City of Reynoldsburg)
Employee Position (Previously Rozland McKee)

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:



**STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #4**

DATE: August 22, 2025

RE: Finance and Distribution Report

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

INCOME TAX DEPARTMENT

Lori Gischel, Tax Financial Manager

7232 EAST MAIN STREET

REYNOLDSBURG, OHIO 43068

(614) 322-6865 phone

(614) 322-6864 fax



MEMORANDUM

DATE: August 8, 2025

TO: Etna-Reynoldsburg Joint Economic Development District (JEDD) Board 4

RE: Fiscal Information

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 4

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	\$ 44,945.53	\$ 28,795.17	\$ 5,171.34	\$ 16,150.36	56.09%
1st Qtr 2025/2024/2023	April 2025/2024	\$ 84,066.61	\$ 62,309.16	\$ 3,819.83	\$ 21,757.45	34.92%
2nd Qtr 2025/2024/2023	July 2025/2024	\$ 33,283.88	\$ 27,482.10	\$ 24,955.63	\$ 5,801.78	21.11%
3rd Qtr 2025/2024/2023	October 2025/2024					
Net Revenue YTD		\$ 162,296.02	\$ 118,586.43	\$ 33,946.80	\$ 43,709.59	36.86%

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	\$ 1,156.16
Assured Partners	Insurance	Jul-25	\$ 2,832.00
AOS	Audit Services	Jul-25	\$ 266.50
Total			\$ 4,854.66

Audit

ERJ 4 audit by AOS is underway.

2025 Distribution Summary - JEDD 4
 Combined Petco and CRG Site Distributions

Vendor	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
SWLSD	\$9,494.44	\$6,367.19	\$0.00	\$0.00	\$15,861.63
JEDD Board	\$4,203.33	\$1,664.20	\$0.00	\$0.00	\$5,867.53
CITY (RITA)	\$2,522.00	\$998.52	\$0.00	\$0.00	\$3,520.52
CITY	\$10,177.03	\$3,638.09	\$0.00	\$0.00	\$13,815.12
JEDD BIA	\$13,569.37	\$4,850.79	\$0.00	\$0.00	\$18,420.16
Licking County TID	\$3,392.34	\$1,212.70	\$0.00	\$0.00	\$4,605.04
C-Tec	\$3,392.34	\$1,212.70	\$0.00	\$0.00	\$4,605.04
Licking County Commissioners	\$5,164.86	\$2,788.20	\$0.00	\$0.00	\$7,953.06
Etna Township	\$32,150.90	\$10,551.49	\$0.00	\$0.00	\$42,702.39
	\$84,066.61	\$33,283.88	\$0.00	\$0.00	\$117,350.49

ETNA-REYNOLDSBURG JEDD 4 Distribution Report
2025 - Cash Basis
Petco Project* Distributions in Accordance with JEDD Contract

2025

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
Gross Collections					
Petco Project	\$57,611.07	\$9,768.93			\$67,380.00
Miscellaneous Adjustments +/-					\$0.00
CRG Project	\$26,455.54	23,514.95			\$49,970.49
Miscellaneous Adjustments +/-					\$0.00
Total Gross Collections to Distribute	\$84,066.61	\$33,283.88	\$0.00	\$0.00	\$117,350.49
Total Petco Project Gross Collections to Distribute	\$57,611.07	\$9,768.93	\$0.00	\$0.00	\$67,380.00
5% of Gross Revenue payable SWLSD	\$2,880.55	\$488.45	\$0.00	\$0.00	3,369.00
Per JEDD Contract, Section 4.2.1.1 as provided for in Section 4.3					
5% of Gross Revenue payable to JEDD Board	\$2,880.55	\$488.45	\$0.00	\$0.00	3,369.00
Per JEDD Contract, Section 4.2.1.2					
3% of Gross Revenue payable to City for Tax Administration	\$1,728.33	\$293.07	\$0.00	\$0.00	2,021.40
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					
Net JEDD Collections	\$50,121.64	\$8,498.96	\$0.00	\$0.00	58,620.60
Distribution of Funds Per JEDD Contract (Petco Portion)					
15% of Net Revenue payable CITY	\$7,518.25	\$1,274.84	\$0.00	\$0.00	\$8,793.09
Per JEDD Contract, Section 4.2.2.1					
20% of Net Revenue payable to BIA	\$10,024.33	\$1,699.79	\$0.00	\$0.00	\$11,724.12
Per JEDD Contract, Section 4.2.2.2					
5% of Net Revenue payable to Licking County Transportation Improvement District (TID)	\$2,506.08	\$424.95	\$0.00	\$0.00	\$2,931.03
Per JEDD Contract, Section 4.2.2.3					
5% of Net Revenue payable to Career and Technology Centers of Licking County (C-Tec)	\$2,506.08	\$424.95	\$0.00	\$0.00	\$2,931.03
Per JEDD Contract, Section 4.2.2.4					
5% of Net Revenue payable to Licking County Commissioners	\$2,506.08	\$424.95	\$0.00	\$0.00	\$2,931.03
Per JEDD Contract, Section 4.2.2.5					
Amount = Net Revenue minus the sum of 4.2.2.1 to 4.2.2.5 payable to ETNA	\$25,060.82	\$4,249.48	\$0.00	\$0.00	\$29,310.30
Per JEDD Contract, Section 4.2.2.6					
Balance After Distributions Per JEDD Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

* Petco Parcels include: 010-18138-01.000 (portion of), 010-025596-00.000, 010-021756-00.000, and 010-018132-00.000 (portion of)

ETNA-REYNOLDSBURG JEDD 4 Distribution Report
2025 - Cash Basis
CRG Project ** Distributions in Accordance with JEDD Contract

	2025				Year-to-Date
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
Gross CRG Project Collections					
Miscellaneous Adjustments +/- (see page 1)	\$26,455.54	\$23,514.95	\$0.00	\$0.00	\$49,970.49
Total CRG Project Collections to Distribute	\$26,455.54	\$23,514.95	\$0.00	\$0.00	\$49,970.49
Distribution of Funds Per JEDD Contract (CRG Portion)					
25% of Gross Revenue payable SWLSD	\$6,613.89	\$5,878.74	\$0.00	\$0.00	12,492.62
Per JEDD Contract, Section 4.2.1.1 as provided for in Section 4.3					
5% of Gross Revenue payable to JEDD Board	\$1,322.78	\$1,175.75	\$0.00	\$0.00	2,498.52
Per JEDD Contract, Section 4.2.1.2					
3% of Gross Revenue payable to City for Tax Administration	\$793.67	\$705.45	\$0.00	\$0.00	1,499.11
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					
Net JEDD Collections	\$17,725.20	\$15,755.01	\$0.00	\$0.00	33,480.21
Distribution of Funds Per JEDD Contract (CRG Portion)					
15% of Net Revenue payable CITY	\$2,658.78	\$2,363.25	\$0.00	\$0.00	5,022.03
Per JEDD Contract, Section 4.2.2.1					
20% of Net Revenue payable to BIA	\$3,545.04	\$3,151.00	\$0.00	\$0.00	6,696.04
Per JEDD Contract, Section 4.2.2.2					
5% of Net Revenue payable to Licking County Transportation Improvement District (TID)	\$886.26	\$787.75	\$0.00	\$0.00	1,674.01
Per JEDD Contract, Section 4.2.2.3					
5% of Net Revenue payable to Career and Technology Centers of Licking County (C-Tec)	\$886.26	\$787.75	\$0.00	\$0.00	1,674.01
Per JEDD Contract, Section 4.2.2.4					
15% of Net Revenue payable to Licking County Commissioners	\$2,658.78	\$2,363.25	\$0.00	\$0.00	5,022.03
Per JEDD Contract, Section 4.2.2.5					
Amount = Net Revenue minus the sum of 4.2.2.1 to 4.2.2.5 payable to ETNA	\$7,090.08	\$6,302.01	\$0.00	\$0.00	13,392.09
Per JEDD Contract, Section 4.2.2.6					
Balance After Distributions Per JEDD Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

** CRG Parcels include: 010-018132-00-000 (portion of: 128 acres)

ETNA REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT 4

Balance Sheet and Receipts and Disbursements

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

	<u>June 30, 2025</u>	
ASSETS		
Checking/Savings		
Heartland-BIA Account	\$ 51,762.08	
Heartland-Board Account	18,845.84	
Total Checking/Savings	<u>70,607.92</u>	
JEDD-Combined Fund 944-City	40,106.38	(1)
Total Current Assets	<u>110,714.30</u>	
TOTAL ASSETS	<u><u>\$ 110,714.30</u></u>	
LIABILITIES & EQUITY		
Equity		
Fund Balance-Board Account	18,845.84	
Fund Balance-BIA Account	51,762.08	
Fund Balance-Restricted for Distribution	40,106.38	(1)
Total Equity	<u>110,714.30</u>	
TOTAL LIABILITIES & EQUITY	<u><u>\$ 110,714.30</u></u>	
Board Account-Beginning Balance 01/01/25	\$ 12,395.23	
Board Account - Receipts 2025	6,450.61	
Board Account - Disbursements 2025	-	
Board Account-Ending Balance 06/30/25	<u>\$ 18,845.84</u>	
BIA Account - Beginning Balance 01/01/25	\$ 31,236.57	
BIA Account - Receipts 2025	20,525.51	
BIA Account - Disbursements 2025	-	
BIA Account-Ending Balance 06/30/25	<u>\$ 51,762.08</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 #4

DATE: August 22, 2025

RE: Report Regarding Developer Reimbursement

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:



STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #4

DATE: August 22, 2025

RE: Policy Regarding Related Party Transaction Disclosures

APPROVALS:

Joe Begeny
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:
