



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, November 14, 2025	11:00 AM	Etna Township Hall
---------------------------	----------	--------------------

---

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. APPROVAL OF MINUTES
  - a. Regular Meeting Minutes of August 22, 2025
5. NEW BUSINESS
6. OLD BUSINESS
  - a. Appointment of New Board Members  
Treasurer Position (City of Reynoldsburg)  
Employee Position (Previously Rozland McKee)
7. TREASURER'S REPORT
  - a. Finance and Distribution Report
  - b. Audit Status and Findings Results
8. ATTORNEY'S REPORT
  - a. Status of Development Reimbursement Letters
9. BOARD MEMBER COMMENTS
  - a. **Proposed Meeting Dates for 2026**  
February 20, 2026  
May 15, 2026

August 21, 2026  
November 20, 2026

**10. ADJOURNMENT**

\*\*\*\*\*

ADJOURNMENT



**MINUTES REGULAR MEETING  
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT  
DISTRICT #4  
August 22, 2025**

**CALL TO ORDER**

Chair Washington called the meeting to order at 11:34am.

**ROLL CALL**

PRESENT: Washington, Kennard, Cotugno, McKee

ABSENT:

GUEST: Sean McCarter, Shelly Ipacs, Lori Gischel, Morgan Syck, Chris Shook, Ryan Davis, Ashley Campbell, John Kennard

**APPROVAL OF AGENDA**

The agenda was approved as submitted.

**APPROVAL OF MINUTES**

**Regular Meeting Minutes May 16, 2025**

Board member Cotugno moved to approve the minutes as submitted. Second by Board member McKee. Motion carried.

**NEW BUSINESS**

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

Attorney Shook stated that he has been assured by the Mayor that a new board member would be appointed by the next meeting.

**OLD BUSINESS**

There was no Old Business.

**TREASURER'S REPORT**

### **Finance and Distribution Report**

Ms. Gischel reported that the fiscal reports were included in the Board packet, including the distribution report. The 2025-second quarter revenues were \$33,283.88. During this reporting period, there were invoices in the amount of \$4,854.66 for professional/paralegal services.

Ms. Gischel stated that an audit was currently underway for this board.

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

### **ATTORNEY'S REPORT**

#### **Report Regarding Developer Reimbursement**

Attorney McCarter stated that the letters were sent out shortly after the last meeting on May 16th. Responses were received stating that they have received the letter and will review the content. Attorney McCarter stated that at this point, he would recommend sending a second letter as a follow-up to businesses who have not responded.

Board member McKee moved to allow Albers and Albers to send a follow-up letter to developers regarding the reimbursement. Second by Board member Cotugno. Motion carried.

#### **Policy Regarding Related Party Transaction Disclosures**

Attorney McCarter stated that the Related Party Transaction Disclosure policy asked board members to disclose any conflicts or related transactions involving them or someone related to them, on an annual basis. This policy was an annual statement to be signed.

Chair Washington stated that this issue came up as an audit item. It was realized that there was no policy regarding transaction disclosures. It was decided to establish a formal resolution to create a Related Party Transaction Disclosure in order to be more transparent.

Board member McKee moved to approve this Resolution adopting the Related Party Transaction Disclosures. Second by Board member Cotugno.

AYE: Cotugno, McKee, Kennard, Washington

NAY:  
Motion carried.

**BOARD MEMBER COMMENTS**

There are no additional Board comments.

**ADJOURNMENT**

As there was no further business, Board member Cotugno made a motion to adjourn.  
Second by Board member McKee. Motion carried.

---

Necol Washington, Board Chair

---

Mollie Prasher, Clerk



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

---

**DATE:** November 14, 2025

**RE:** Appointment of New Board Members  
Treasurer 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:** November 14, 2025

**RE:** Finance and Distribution Report

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

---

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

<b>Vendor</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Year-to-Date</b>
SWLSD	\$9,494.44	\$6,367.19	\$14,141.48	\$0.00	\$30,003.11
JEDD Board	\$4,203.33	\$1,664.20	\$3,487.84	\$0.00	\$9,355.37
CITY (RITA)	\$2,522.00	\$998.52	\$2,092.71	\$0.00	\$5,613.23
CITY	\$10,177.03	\$3,638.09	\$7,505.20	\$0.00	\$21,320.32
JEDD BIA	\$13,569.37	\$4,850.79	\$10,006.94	\$0.00	\$28,427.10
Licking County TID	\$3,392.34	\$1,212.70	\$2,501.73	\$0.00	\$7,106.77
C-Tec	\$3,392.34	\$1,212.70	\$2,501.73	\$0.00	\$7,106.77
Licking County Commissioners	\$5,164.86	\$2,788.20	\$6,070.70	\$0.00	\$14,023.76
Etna Township	\$32,150.90	\$10,551.49	\$21,448.40	\$0.00	\$64,150.79
	<b>\$84,066.61</b>	<b>\$33,283.88</b>	<b>\$69,756.73</b>	<b>\$0.00</b>	<b>\$187,107.22</b>

**ETNA-REYNOLDSBURG JEDD 4 Distribution Report**

**2025 - Cash Basis**

**Petco Project\* Distributions in Accordance with JEDD Contract**

	2025				Year-to-Date
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Gross Collections					
<b>Petco Project</b>	\$57,611.07	\$9,768.93	\$16,488.55		\$83,868.55
Miscellaneous Adjustments +/-					\$0.00
<b>CRG Project</b>	\$26,455.54	23,514.95	\$53,268.18		\$103,238.67
Miscellaneous Adjustments +/-					\$0.00
<b>Total Gross Collections to Distribute</b>	<b>\$84,066.61</b>	<b>\$33,283.88</b>	<b>\$69,756.73</b>	<b>\$0.00</b>	<b>\$187,107.22</b>
<b>Total Petco Project Gross Collections to Distribute</b>	<b>\$57,611.07</b>	<b>\$9,768.93</b>	<b>\$16,488.55</b>	<b>\$0.00</b>	<b>\$83,868.55</b>
5% of Gross Revenue payable <b>SWLSD</b> Per JEDD Contract, Section 4.2.1.1 as provided for in Section 4.3	\$2,880.55	\$488.45	\$824.43	\$0.00	4,193.43
5% of Gross Revenue payable to <b>JEDD Board</b> Per JEDD Contract, Section 4.2.1.2	\$2,880.55	\$488.45	\$824.43	\$0.00	4,193.43
3% of Gross Revenue payable to <b>City for Tax Administration</b> Per JEDD Contract, Section 4.2.1.3	\$1,728.33	\$293.07	\$494.66	\$0.00	2,516.06
Repay <b>Contracting Parties</b> - if necessary; payable to <b>ETNA</b> Per JEDD Contract, Section 4.2.1.4	\$0.00	\$0.00	\$0.00	\$0.00	0.00
<b>Net JEDD Collections</b>	<b>\$50,121.64</b>	<b>\$8,498.96</b>	<b>\$14,345.03</b>	<b>\$0.00</b>	<b>72,965.63</b>
<b>Distribution of Funds Per JEDD Contract (Petco Portion)</b>					
15% of Net Revenue payable <b>CITY</b> Per JEDD Contract, Section 4.2.2.1	\$7,518.25	\$1,274.84	\$2,151.75	\$0.00	\$10,944.84
20% of Net Revenue payable to <b>BIA</b> Per JEDD Contract, Section 4.2.2.2	\$10,024.33	\$1,699.79	\$2,869.01	\$0.00	\$14,593.13
5% of Net Revenue payable to <b>Licking County Transportation Improvement District (TID)</b> Per JEDD Contract, Section 4.2.2.3	\$2,506.08	\$424.95	\$717.25	\$0.00	\$3,648.28
5% of Net Revenue payable to <b>Career and Technology Centers of Licking County (C-Tec)</b> Per JEDD Contract, Section 4.2.2.4	\$2,506.08	\$424.95	\$717.25	\$0.00	\$3,648.28
5% of Net Revenue payable to <b>Licking County Commissioners</b> Per JEDD Contract, Section 4.2.2.5	\$2,506.08	\$424.95	\$717.25	\$0.00	\$3,648.28
Amount = Net Revenue minus the sum of 4.2.2.1 to 4.2.2.5 payable to <b>ETNA</b> Per JEDD Contract, Section 4.2.2.6	\$25,060.82	\$4,249.48	\$7,172.52	\$0.00	\$36,482.82
<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>

\* 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				
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
<b>Gross CRG Project Collections</b>	\$26,455.54	\$23,514.95	\$53,268.18	\$0.00	\$103,238.67
Miscellaneous Adjustments +/- (see page 1)					\$0.00
<b>Total CRG Project Collections to Distribute</b>	\$26,455.54	\$23,514.95	\$53,268.18	\$0.00	\$103,238.67
<b>Distribution of Funds Per JEDD Contract (CRG Portion)</b>					
25% of Gross Revenue payable <b>SWLSD</b> Per JEDD Contract, Section 4.2.1.1 as provided for in Section 4.3	\$6,613.89	\$5,878.74	\$13,317.05	\$0.00	25,809.68
5% of Gross Revenue payable to <b>JEDD Board</b> Per JEDD Contract, Section 4.2.1.2	\$1,322.78	\$1,175.75	\$2,663.41	\$0.00	5,161.94
3% of Gross Revenue payable to <b>City for Tax Administration</b> Per JEDD Contract, Section 4.2.1.3	\$793.67	\$705.45	\$1,598.05	\$0.00	3,097.17
Repay <b>Contracting Parties</b> - if necessary; payable to <b>ETNA</b> Per JEDD Contract, Section 4.2.1.4	\$0.00	\$0.00	\$0.00	\$0.00	0.00
<b>Net JEDD Collections</b>	\$17,725.20	\$15,755.01	\$35,689.67	\$0.00	69,169.88
<b>Distribution of Funds Per JEDD Contract (CRG Portion)</b>					
15% of Net Revenue payable <b>CITY</b> Per JEDD Contract, Section 4.2.2.1	\$2,658.78	\$2,363.25	\$5,353.45	\$0.00	10,375.48
20% of Net Revenue payable to <b>BIA</b> Per JEDD Contract, Section 4.2.2.2	\$3,545.04	\$3,151.00	\$7,137.93	\$0.00	13,833.97
5% of Net Revenue payable to <b>Licking County Transportation Improvement District (TID)</b> Per JEDD Contract, Section 4.2.2.3	\$886.26	\$787.75	\$1,784.48	\$0.00	3,458.49
5% of Net Revenue payable to <b>Career and Technology Centers of Licking County (C-Tec)</b> Per JEDD Contract, Section 4.2.2.4	\$886.26	\$787.75	\$1,784.48	\$0.00	3,458.49
15% of Net Revenue payable to <b>Licking County Commissioners</b> Per JEDD Contract, Section 4.2.2.5	\$2,658.78	\$2,363.25	\$5,353.45	\$0.00	10,375.48
Amount = Net Revenue minus the sum of 4.2.2.1 to 4.2.2.5 payable to <b>ETNA</b> Per JEDD Contract, Section 4.2.2.6	\$7,090.08	\$6,302.01	\$14,275.88	\$0.00	27,667.97
<b>Balance After Distributions Per JEDD Contract</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

\*\* CRG Parcels include: 010-018132-00.000 (portion of: 128 acres)

**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:** November 14, 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	\$ 69,756.73	\$ 22,785.24	\$ 23,555.77	\$ 46,971.49	206.15%
<b>Net Revenue YTD</b>		<b>\$232,052.75</b>	<b>\$141,371.67</b>	<b>\$ 57,502.57</b>	<b>\$ 90,681.08</b>	<b>64.14%</b>

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

Company	Services Rendered	Date	Amount
AOS	Audit Services	Aug-25	\$ 520.80
		Total	\$ 520.80

### Audit

ERJ 4 audit by AOS is now complete.



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

---

**DATE:** November 14, 2025

**RE:** Audit Status and Findings Results

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

---



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

---

**DATE:** November 14, 2025

**RE:** Status of Development Reimbursement Letters

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

---