



Necol Washington, Chair
Lori Gischel, Treasurer/Secretary
Rachel Zelazny, Etna Township
Jackie Cotugno, Owners
, 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

Friday, May 15, 2026

11:00 AM

Etna Township Hall

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF AGENDA

4. APPROVAL OF MINUTES

- a. There are no meeting minutes for approval.

5. NEW BUSINESS

- a. Welcome to Rachel Zelazny as New Board Member
- b. Appointment of Employee Member to Board
- c. Insurance Renewal

6. OLD BUSINESS

7. TREASURER'S REPORT

- a. **Finance and Distribution Report**
- b. Audit

8. ATTORNEY'S REPORT

- a. Update Regarding Developer Reimbursement

9. BOARD MEMBER COMMENTS

- a. Current Board Roster

10. ADJOURNMENT

ADJOURNMENT



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

DATE: May 15, 2026

RE: Welcome to Rachel Zelazny as New Board Member

APPROVALS:

Joe Begeny
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Etna Township Board Members JEDDs



Jackie Cotugno <jcotugno@etnatownship.com>

To: Mollie Prasher

Cc: Michael Clarey

 You replied to this message on 4/22/2026 6:25 PM.



Etna Township Board Members JEDDs.docx
26 KB

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Wed 4/22/2026 6:15 PM

[NOTICE: This email originated outside of the City of Reynoldsburg.]

Mollie,

We have appointed to the JEDD 2, 3, 4, and 7 Rachel Zelanzy to the boards to take Rozland McKee's place.

Thank you

Jackie Cotugno

Fiscal Officer Etna Township

jcotugno@etnatownship.com

740-819-2817 (Cell)

740-927-7717 (Office)





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

DATE: May 15, 2026

RE: Appointment of Employee Member to Board

APPROVALS:

Joe Begeny
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:



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

DATE: May 15, 2026

RE: Insurance Renewal

APPROVALS:

Joe Begeny
Shanette Strickland
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

As the renewal is due in September, waiting until the August meeting makes processing the payment more difficult for the Township.

A motion to approve the payment for insurance premium not to exceed \$3,500.



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

DATE: May 15, 2026

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:** May 15, 2026**TO:** Etna-Reynoldsburg Joint Economic Development District (JEDD) Board 2**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 2

Period Tax Collected	Month Distributed	Year 2026	Year 2025	Year 2024	2026 / 2025 Year Over Year Growth	
4th Qtr 2025/2024/2023	January 2026/2025	\$ 62,681.61	\$ 170,268.16	\$ -	\$ (107,586.55)	-63.19%
1st Qtr 2026/2025/2024	April 2026/2025	\$ 51,747.31	\$ 54,353.84	\$ -	\$ (2,606.53)	-4.80%
2nd Qtr 2026/2025/2024	July 2026/2025					
3rd Qtr 2026/2025/2024	October 2026/2025					
Net Revenue YTD		\$ 114,428.92	\$ 224,622.00	\$ -	\$ (110,193.08)	-49.06%

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

Company	Services Rendered	Date	Amount
BHM	CPA Services	Feb-26	\$ 1,500.00
City of Reynoldsburg	Clerk Services	Feb-26	\$ 1,000.00
		Total	\$ 2,500.00

Audit

The audit engagement letter for ERJ 2 has been duly executed. We request the Board consider approving funds of up to \$1,200.00 to cover the costs associated with the FY 24 and FY 25 audit.

Certificates of Deposit

ERJ 2 does not currently hold certificates of deposit.

Insurance Policy

We kindly request the Board's consideration to approve funds of up to \$3,500.00 to cover the costs related to renewing the Directors and Officers liability insurance policy for the period from September 22, 2026, to September 22, 2027.

2026 Distribution Summary - JEDD 2
Combined Non-Project and Project Site Distributions

Vendor	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
SWLSD	\$10,547.43	0.00	\$0.00	\$0.00	\$10,547.43
JEDD Board	\$1,034.94	\$0.00	\$0.00	\$0.00	\$1,034.94
CITY (RITA)	\$1,552.42	\$0.00	\$0.00	\$0.00	\$1,552.42
CITY	\$9,441.74	\$0.00	\$0.00	\$0.00	\$9,441.74
JEDD BIA	\$4,720.88	\$0.00	\$0.00	\$0.00	\$4,720.88
Licking County TID	\$211.38	\$0.00	\$0.00	\$0.00	\$211.38
C-Tec	\$211.38	\$0.00	\$0.00	\$0.00	\$211.38
Licking County Commissioners	\$634.15	\$0.00	\$0.00	\$0.00	\$634.15
Etna Township	\$23,392.99	\$0.00	\$0.00	\$0.00	\$23,392.99
	\$51,747.31	0.00	\$0.00	\$0.00	\$51,747.31

ETNA-REYNOLDSBURG JEDD 2 Distribution Report
Distribution in Accordance with JEDD Contract and Amendments
2026 - Cash Basis

	2026				
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
Total Gross JEDD Collections	\$51,747.31				\$51,747.31
Less the Project Site Collections*	\$6,504.08				\$6,504.08
Miscellaneous Adjustments +/-					
Total JEDD Non-Project Site Collections to Distribute	\$45,243.23	\$0.00	\$0.00	\$0.00	\$45,243.23
 Distribution of Funds Per JEDD Contract:					
2% of Gross Revenue payable to JEDD Board	\$904.86	\$0.00	\$0.00	\$0.00	904.86
Per JEDD Contract, Section 4.2.3.1					
 3% of Gross Revenue payable to City for Tax Administration	\$1,357.30	\$0.00	\$0.00	\$0.00	1,357.30
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)					
 Net JEDD Collections	\$42,981.07	\$0.00	\$0.00	\$0.00	\$42,981.07
 Distribution of Funds Per JEDD Contract:					
20% of Net Revenue payable to SWLSD	\$8,596.21	\$0.00	\$0.00	\$0.00	8,596.21
Per JEDD Contract, Section 4.2.4.1 as provided for in Section 4.3					
 20% of Net Revenue payable to CITY	\$8,596.21	\$0.00	\$0.00	\$0.00	8,596.21
Per JEDD Contract, Section 4.2.4.2					
 50% of Net Revenue payable to ETNA	\$21,490.54	\$0.00	\$0.00	\$0.00	21,490.54
Per JEDD Contract, Section 4.2.4.3					
 10% of Net Revenue payable to BIA	\$4,298.11	\$0.00	\$0.00	\$0.00	4,298.11
Per JEDD Contract, Section 4.2.4.4					
 Balance After Distributions Per JEDD Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

ETNA-REYNOLDSBURG JEDD 2 Distribution Report
"Project Site" Distribution in Accordance with JEDD Contract and Amendments
2026 - Cash Basis

	2026				Year-to-Date
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Gross Project Site Collections *	\$6,504.08	\$0.00	\$0.00	\$0.00	\$6,504.08
Miscellaneous Adjustments +/-					
Total Gross Project Site Collections to Distribute	\$6,504.08	\$0.00	\$0.00	\$0.00	\$6,504.08
Distribution of Funds Per JEDD Contract:					
30% of Gross Revenue payable to SWLSD	\$1,951.22	\$0.00	\$0.00	\$0.00	1,951.22
Per JEDD Contract, Section 4.2.1.1 as provided for in Section 4.3					
2% of Gross Revenue payable to JEDD Board	\$130.08	\$0.00	\$0.00	\$0.00	130.08
Per JEDD Contract, Section 4.2.1.2					
3% of Gross Revenue payable to City for Tax Administration	\$195.12	\$0.00	\$0.00	\$0.00	195.12
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)					
Net JEDD Collections	\$4,227.66	\$0.00	\$0.00	\$0.00	\$4,227.66
Distribution of Funds Per JEDD Contract:					
20% of Net Revenue payable to CITY	\$845.53	\$0.00	\$0.00	\$0.00	845.53
Per JEDD Contract, Section 4.2.2.1					
10% of Net Revenue payable to BIA	\$422.77	\$0.00	\$0.00	\$0.00	422.77
Per JEDD Contract, Section 4.2.2.2					
5% of Net Revenue payable to Licking County Transportation Improvement District (TID)	\$211.38	\$0.00	\$0.00	\$0.00	211.38
Per JEDD Contract, Section 4.2.2.3					
5% of Net Revenue payable to Career and Technology Centers of Licking County (C-Tec)	\$211.38	\$0.00	\$0.00	\$0.00	211.38
Per JEDD Contract, Section 4.2.2.4					
15% of Net Revenue payable to Licking County Commissioners	\$634.15	\$0.00	\$0.00	\$0.00	634.15
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	\$1,902.45	\$0.00	\$0.00	\$0.00	1,902.45
Per JEDD Contract, Section 4.2.2.6					
Balance After Distributions Per JEDD Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

* 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 Four Month Period Ended April 30, 2026

	April 30, 2026	
ASSETS		
Checking/Savings		
Heartland-BIA Account	\$ 92,802.70	
Heartland-Board Account	24,330.34	
Total Checking/Savings	117,133.04	
JEDD-Combined Fund 942-City	18,183.16	(1)
Total Current Assets	135,316.20	
TOTAL ASSETS	\$ 135,316.20	
LIABILITIES & EQUITY		
Equity		
Fund Balance-Board Account	24,330.34	
Fund Balance-BIA Account	92,802.70	
Fund Balance-Restricted for Distribution	18,183.16	(1)
Total Equity	135,316.20	
TOTAL LIABILITIES & EQUITY	\$ 135,316.20	
 Board Account-Beginning Balance 01/01/26	 \$ 22,041.77	
Board Account - Receipts 2026	2,288.57	
Board Account - Disbursements 2026	-	
Board Account-Ending Balance 04/30/26	<u>\$ 24,330.34</u>	
 BIA Account - Beginning Balance 01/01/26	 \$ 83,788.91	
BIA Account - Receipts 2026	9,013.79	
BIA Account - Disbursements 2026	-	
BIA Account-Ending Balance 04/30/26	<u>\$ 92,802.70</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**

DATE: May 15, 2026

RE: Audit

APPROVALS:

Joe Begeny
Shanette Strickland
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

JEDD #2 is in the process of being audited. A motion is needed to approve the payment for the audit services.

A motion to move forward with the audit at a cost not to exceed \$1,000.



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

DATE: May 15, 2026

RE: Update Regarding Developer Reimbursement

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

JEDD 1 – 1 st meeting was 8-21-2018					
	Appointee		Term	Representing	Email
1	Lori Gischel		2023-2027	City	lgischel@ci.reynoldsburg.gov
2	Rachel Zelazny		2024-2028	Township	rachelzelazny@gmail.com
3	Jackie Cotugno		2022-2026	Owners	jackie7305@mac.com
4			2023-2027	Employee	
5	Necol Washington		2022-2026	Board Chair	NRW@nrwlaw.net

JEDD 2 – 1 st meeting was 8-21-2018					
	Appointee		Term	Representing	
1	Lori Gischel		2023-2027	City	lgischel@ci.reynoldsburg.gov
2	Rachel Zelazny		2024-2028	Township	rachelzelazny@gmail.com
3	Jackie Cotugno	Re-appointed	2025-2029	Owners	jackie7305@mac.com
4			2022-2026	Employee	
5	Necol Washington		2022-2026	Board Chair	NRW@nrwlaw.net

JEDD 3 – 1 st meeting was 8-21-2018					
	Appointee		Term	Representing	
1	Lori Gischel		2023-2027	City	lgischel@ci.reynoldsburg.gov
2	Shelly Marie Ipacs		2024-2028	Township	shellymarie114@outlook.com
3	Jackie Cotugno	Re-appointed	2025-2029	Owners	jackie7305@mac.com
4	Rachel Zelazny		2022-2026	Employee	rachelzelazny@gmail.com
5	Necol Washington		2022-2026	Board Chair	NRW@nrwlaw.net

JEDD 4 – 1 st meeting was 8-30-2019					
	Appointee		Term	Representing	
1	Lori Gischel		2024-2028	City	lgischel@ci.reynoldsburg.gov
2	Rachel Zelazny		2025-2029	Township	rachelzelazny@gmail.com
3	Jackie Cotugno		2022-2026	Owners	jackie7305@mac.com
4	John Kennard		2023-2027	Employee	jdjmk@aol.com
5	Necol Washington		2022-2026	Board Chair	NRW@nrwlaw.net

JEDD 7 – 1 st meeting was 8-31-2021					
	Appointee		Term	Representing	
1	Lori Gischel		2022-2026	City	lgischel@ci.reynoldsburg.gov
2	John Kennard		2023-2027	Township	jdjmk@aol.com
3	Jackie Cotugno	Re-appointed	2024-2028	Owners	jackie7305@mac.com
4	Rachel Zelazny		2025-2029	Employee	rachelzelazny@gmail.com
5	Necol Washington	Re-appointed	2025-2029	Board Chair	NRW@nrwlaw.net

The terms for position 1 and 2 are August 21st and positions 3, 4, and 7 are August 30th.