



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

Etna-Reynoldsburg Joint Economic Development District #7

Etna Township Hall
81 Liberty Street
Etna, OH 43018

Mollie Prasher, Clerk
City of Reynoldsburg

Etna Reynoldsburg Joint Economic Development District #7 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 minutes for approval.

5. NEW BUSINESS

a. Welcome to New Employee Board Member Rachel Zelazny

b. 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 #7

DATE: May 15, 2026

RE: Welcome to New Employee Board Member Rachel Zelazny

APPROVALS:

Joe Begeny
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Etna Township Board Members JEDDs

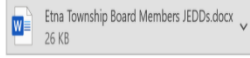


Jackie Cotugno <jcotugno@etnatownship.com>
To: Mollie Prasher
Cc: Michael Clarey

Reply Reply All Forward ...

Wed 4/22/2026 6:15 PM

You replied to this message on 4/22/2026 6:25 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 #7**

DATE: May 15, 2026

RE: Insurance Renewal

APPROVALS:

Joe Begeny
Shanette Strickland
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

As the insurance premium is due in September, waiting for approval from the Board makes processing the payment more difficult for the Township.

A motion to approve the payment of a premium payment not to exceed \$3500.



**STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #7**

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 7
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 7

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	\$ 277.66	\$ 78,651.33	\$ 54,857.94	\$ (78,373.67)	-99.65%
1st Qtr 2026/2025/2024	April 2026/2025	\$ 183,789.94	\$ 96,786.51	\$ 97,128.94	\$ 87,003.43	89.89%
2nd Qtr 2026/2025/2024	July 2026/2025					
3rd Qtr 2026/2025/2024	October 2026/2025					
Net Revenue YTD		\$ 184,067.60	\$ 175,437.84	\$ 151,986.88	\$ 8,629.76	4.92%

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 7 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 7 currently holds three (3) certificates of deposit with Heartland Bank. The total combined value, as of 4/30/2026 is \$164,699.70. All three certificates are scheduled to mature on May 31, 2026. We are in the process of finalizing the new investment amounts and timelines with Heartland; however, these are contingent upon Albers and Albers' recommendations regarding the BIA obligations.

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 7

Vendor	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Year-to-Date
JEDD Board	\$9,189.50	\$0.00	\$0.00	\$0.00	\$9,189.50
CITY (RITA)	\$5,513.70	\$0.00	\$0.00	\$0.00	\$5,513.70
CITY	\$33,817.35	\$0.00	\$0.00	\$0.00	\$33,817.35
JEDD BIA	\$50,726.02	\$0.00	\$0.00	\$0.00	\$50,726.02
Licking County Commissioners	\$25,363.01	\$0.00	\$0.00	\$0.00	\$25,363.01
Licking County TID	\$8,454.34	\$0.00	\$0.00	\$0.00	\$8,454.34
Etna Township	\$50,726.02	\$0.00	\$0.00	\$0.00	\$50,726.02
	\$183,789.94	\$0.00	\$0.00	\$0.00	\$183,789.94

ETNA-REYNOLDSBURG JEDD 7 Distribution Report
2026 - Cash Basis
Distributions in Accordance with JEDD Contract

	2026				Year-to-Date
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Gross Collections*	\$183,789.94				\$183,789.94
Miscellaneous Adjustments +/-					\$0.00
Total Gross Collections to Distribute	\$183,789.94	\$0.00	\$0.00	\$0.00	\$183,789.94
Repay Township the costs incurred to establish the JEDD - if necessary; payable to ETNA Per JEDD Contract, Section 4.2.1.1	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5% of Gross Revenue payable to JEDD Board Per JEDD Contract, Section 4.2.1.2	\$9,189.50	\$0.00	\$0.00	\$0.00	9,189.50
3% of Gross Revenue payable to City for Tax Administration Per JEDD Contract, Section 4.2.1.3	\$5,513.70	\$0.00	\$0.00	\$0.00	5,513.70
Net JEDD Collections	\$169,086.74	\$0.00	\$0.00	\$0.00	169,086.74
Distribution of Funds Per JEDD Contract					
20% of Net Revenue payable CITY Per JEDD Contract, Section 4.2.2.1	\$33,817.35	\$0.00	\$0.00	\$0.00	\$33,817.35
30% of Net Revenue payable to Board Improvement Account (BIA) Per JEDD Contract, Section 4.2.2.2	\$50,726.02	\$0.00	\$0.00	\$0.00	\$50,726.02
15% of Net Revenue payable to Licking County Commissioners Per JEDD Contract, Section 4.2.2.3	\$25,363.01	\$0.00	\$0.00	\$0.00	\$25,363.01
5% of Net Revenue payable to Licking County Transportation Improvement District (TID) Per JEDD Contract, Section 4.2.2.4	\$8,454.34	\$0.00	\$0.00	\$0.00	\$8,454.34
Amount = Net Revenue minus the sum of 4.2.2.1 to 4.2.2.4 payable to ETNA Per JEDD Contract, Section 4.2.2.5	\$50,726.02	\$0.00	\$0.00	\$0.00	\$50,726.02
Balance After Distributions, Per JEDD Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

* Parcels include: 010-018360-00.000

ETNA REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT 7

Balance Sheet and Receipts and Disbursements

As of and for the Four Month Period Ended April 30, 2026

	<u>April 30, 2026</u>	
ASSETS		
Checking/Savings		
Heartland-BIA Account - Checking	\$ 259,944.28	
Heartland-BIA Account - Certificates of Deposit	164,699.70	
Heartland-Board Account	74,588.78	
Total Checking/Savings	<u>499,232.76</u>	
JEDD-Combined Fund 947-City	29,109.91	(1)
Total Current Assets	<u>528,342.67</u>	
TOTAL ASSETS	<u><u>\$ 528,342.67</u></u>	
LIABILITIES & EQUITY		
Equity		
Fund Balance-Board Account	74,588.78	
Fund Balance-BIA Account	424,643.98	
Fund Balance-Restricted for Distribution	29,109.91	(1)
Total Equity	<u>528,342.67</u>	
TOTAL LIABILITIES & EQUITY	<u><u>\$ 528,342.67</u></u>	
Board Account-Beginning Balance 01/01/26	\$ 65,385.40	
Board Account - Receipts 2026	9,203.38	
Board Account - Disbursements 2026	-	
Board Account-Ending Balance 04/30/26	<u>\$ 74,588.78</u>	
BIA Account - Beginning Balance 01/01/26	\$ 369,919.36	
BIA Account - Receipts 2026	54,724.62	
BIA Account - Disbursements 2026	-	
BIA Account-Ending Balance 04/30/26	<u>\$ 424,643.98</u>	(2)

(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.

(2) This account includes three certificates of deposit with balances of \$54,899.90 \$54,899.90 and \$54,899.90 as of April 30, 2026. Interest of \$14,699.70 has been earned on these certificates of deposit from May 31, 2024 when they were originally purchased at \$50,000 each.



**STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #7**

DATE: May 15, 2026

RE: Audit

APPROVALS:

Joe Begeny
Shanette Strickland
Chris Shook
Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

JEDD #7 is in the process of being audited. A motion is needed to approve the payment for the audit services.

A motion to approve the payment of the invoice for audit services not to exceed \$1,200.



**STAFF REPORT
REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT
DISTRICT #7**

DATE: May 15, 2026

RE: Update Regarding Developer Reimbursement

APPROVALS:

Mollie Prasher

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

JEDD 1 – 1st 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 – 1st 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 – 1st 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 – 1st 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 – 1st 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.