



**City of Pataskala Finance Department**  
**James M. Nicholson, Finance Director**  
*Finance Director's Report to Council*

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**Current Projects & Issues**

- **January 2025** – We are still processing entries for the month of January and will be doing so for the next several days. As I will be out of the office the 1<sup>st</sup> week of February the month-end closing will be delayed. However, I will update and distribute the financial reporting as soon as possible upon my return.
- **2024 Financial Reporting & Audit** – Over the next 3-4 months, we will be preparing the schedules and documents required to support the development of the 2024 GAAP accrual-based financial statements for the city, as well as the development of the 2024 Annual Comprehensive Financial Report (ACFR). Most of these schedules involve accrued wages, accounts payable and accounts receivable and supporting the audit of the 2024 financial statements. I've completed updating the fixed asset inventory with all purchases and disposals during 2024, as well as several other required statements.
- **Taxpayer Non-Filer Letters** – RITA recently sent out 4,260 non-filer letters to taxpayers that neglected to file a municipal income tax return. This process is in lieu of the administrative subpoena program and encourages the taxpayers to contact RITA to resolve the outstanding issues. The program has been successful in the past resulting in increased collections at a very low cost per letter. If any residents reach out to Council members, please encourage them to contact RITA directly. Their phone number is (800) 860-7482 and the website address is <https://www.ritaohio.com/Individuals/Home/File>.
- **Finance Director Vacation** – I will be on vacation from February 2-7. During my absence, Jennifer will be acting Finance Director.