

Township of Lawrence
County of Mercer

CERTIFIED TO BE A TRUE COPY OF
Resolution No. 330-21

Adopted on October 19, 2021


Kathleen S. Norcia, Municipal Clerk

Date November 5, 2021

Resolution No. 330-21

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions; and

WHEREAS, the Annual Report of Audit for the year 2020 has been filed by a Registered Municipal Accountant with the Municipal Clerk as per the requirements of N.J.S.A. 40A:5-6, and a copy has been received by each member of the governing body; and

WHEREAS, R.S. 52:27BB-34 authorizes the Local Finance Board of the State of New Jersey is authorized to prescribe reports pertaining to the local fiscal affairs; and

WHEREAS, the Local Finance Board has promulgated NJAC 5:30-6.5, a regulation requiring that the governing body of each municipality shall by resolution certify to the Local Finance Board of the State of New Jersey that all members of the governing body have reviewed, at a minimum, the sections of the annual audit entitled "Comments and Recommendations"; and

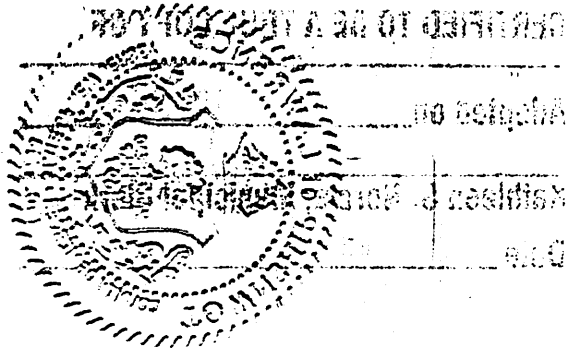
WHEREAS, the members of the governing body have personally reviewed at a minimum the Annual Report of Audit, and specifically the sections of the Annual Audit entitled "Comments and Recommendations" as evidenced by the group affidavit form of the governing body attached hereto; and

WHEREAS, such resolution of certification shall be adopted by the governing body no later than forty-five days after the receipt of the annual audit, pursuant to NJAC 5:30-6.5; and

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit as provided by the Local Finance Board; and

WHEREAS, failure to comply with the promulgation of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provisions of R.S. 52:27BB-52, to wit:

R.S. 52:27BB-52 - "A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article, shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, and, in addition, shall forfeit his office."



ORDERED TO BE A...

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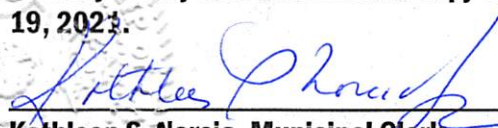
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Township of Lawrence
County of Mercer

NOW, THEREFORE, BE IT RESOLVED that the Township Council of the Township of Lawrence, County of Mercer, State of New Jersey, hereby states that it has complied with the NJAC 5:30-6.5 of the Local Finance Board of the State of New Jersey dated July 30, 1968, and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

Adopted: October 19, 2021

I hereby certify that this is a true copy of the resolution passed at the meeting held on October 19, 2021.



Kathleen S. Norcia, Municipal Clerk

RECORD OF VOTE

COUNCIL	AYE	NAY	PRESENT	ABSENT	ABSTAIN	MOVE	SECOND
Mr. Bobbitt	✓			✓		✓	
Ms. Lewis	✓					✓	✓
Mr. Powers	✓						
Mr. Ryan	✓						
Mayor Kownacki	✓						



PHILADELPHIA GROUP

AFFIDAVIT OF PUBLICATION
307 Derstine Avenue • Lansdale, PA 19446

LAWRENCE TOWNSHIP
CLERKS OFFICE

PO BOX 6006

LAWRENCEVILLE, NJ 08648
Attention:

STATE OF PENNSYLVANIA,
COUNTY OF MONTGOMERY

The undersigned Sharon Dietz, being duly sworn the he/she is the principal clerk of The Trentonian, published in the English language for the dissemination of local or transmitted news and intelligence of a general character, which are duly qualified newspapers, and the annexed hereto is a copy of certain order, notice, publication or advertisement of:

LAWRENCE TOWNSHIP

Published in the following edition(s):

The Trentonian 10/14/21

SUMMARY OR SYNOPSIS OF AUDIT REPORT
FOR PUBLICATION
ASSETS 2021
Summary or Synopsis of the 2021 Audit Report of the Township of Lawrence as required by P.S. 424.1-1.1
Township of Lawrence
All Funds

Combined Comparative Statement of Assets, Liabilities, Reserves and Fund Balance
December 31

	2021	2020
ASSETS		
Cash and Cash Equivalents	\$ 52,431,130.37	\$ 49,778,943.59
Federal and State Grants Receivable	5,933,330.00	3,481,274.26
Receivables and Other Assets	987,647.71	1,040,970.19
Individual Property Taxes	4,506.00	4,502.00
Loan Proceeds Held for Sale	2,472,445.11	2,372,229.54
Due from Other Governments	250,000.00	650,000.00
Interfund Receivable	17,000.00	-
Property Acquired for Taxes at Assessed Valuation	104,410.00	104,410.00
Unallocated Sewer Charges Receivable	100,000.00	212,320.97
Other Assets	6,047.20	6,047.20
Sewer Loans Receivable	20,955,210.20	22,647,180.35
Deferred Charges	94,300.00	98,620.00
Fund Assets	\$ 117,834,143.16	\$ 109,964,555.21
LIABILITIES, RESERVES AND FUND BALANCE		
Liabilities	\$ 181,893.67	\$ 128,376.22
Liabilities - Other	4,851,970.87	3,881,125.10
Prepaid Taxes/Sewer Fees	1,032,182.82	904,214.63
Appropriated Reserves	3,588,138.64	3,194,982.07
Unappropriated Reserves	4,504.23	751,440.40
Other Liabilities and Reserves	30,724.84	17,252.84
Due to State of New Jersey	463,046.00	21,494.48
Due to County for Taxes	82,841.00	31,544.00
Capital Improvement Fund	21,900.00	20,212.54
Other Reserves	7,882,406.29	6,979,017.15
Interfund Authorizations	1,500,000.00	600,000.00
Reserve for Encumbrances	3,048,279.44	3,618,238.37
Other Payables	2,827,485.04	1,527,905.94
Serial Bonds	525,000.00	1,000,000.00
Bond Anticipation Notes	19,076,150.00	17,980,000.00
Reserve for Receivables	5,129,163.81	4,070,034.12
Accounts Payable	395,116.00	421,000.00
Investment in Fixed Assets	94,638,000.00	98,820,000.00
Fund Balance	19,618,319.61	18,811,322.43
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	\$ 177,834,143.16	\$ 169,964,555.21

Township of Lawrence
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
Years Ended December 31

	2021	2020
Revenues		
Fund Balance Anticipated	\$ 4,850,000.00	\$ 5,850,000.00
License/Business Revenues	7,500,000.00	8,500,000.00
State Aid	1,982,343.00	1,981,540.00
Social Items with Contracted Appropriations	2,564,881.00	4,168,041.15
Social Items with Consent of the Director	1,225,262.27	1,979,189.89
Revenues from Delinquent Taxes	1,048,857.61	1,278,262.23
Local Tax for Anticipated Purposes	31,826,406.59	28,176,189.51
Other Credits to Income	179,238.81	160,577.23
Total Revenues	44,383,890.28	44,131,180.01
Expenditures		
Budget Expenditures	28,828,129.01	27,995,117.00
Appropriations within "CAP" Operations	1,204,281.00	2,271,800.00
Deferred Charges and Statutory Expenditures: Municipal	8,045,716.65	8,663,628.15
Appropriations Excluded from "CAP" Operations	4,102,605.00	4,207,700.00
Other Items	4,321,758.58	4,106,831.04
Reserve for Uncollected Taxes	20,000.00	130,000.00
Capital Improvements	1,775,000.00	1,300,000.00
Other Charges to Income	104,646,806.65	101,181,121.12
Total Expenditures	157,219,667.29	159,011,576.40
Statutory Excess to Fund Balance	1,229,222.00	1,047,181.37
Fund Balances, beginning	4,072,489.24	22,612,241.38
Subtotal	6,000,000.00	6,000,000.00
Less: Offset as Anticipated Revenue	\$ 17,142,489.24	\$ 16,343,267.38
Fund Balance, ending	\$ 17,142,489.24	\$ 16,343,267.38

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Sworn to the subscribed before me this 10/14/21.

Maureen Schmid
Notary Public, State of Pennsylvania
Acting in County of Montgomery

Commonwealth of Pennsylvania - Notary Seal
MAUREEN SCHMID, Notary Public
Montgomery County
My Commission Expires March 31, 2025
Commission Number 1248132

Ad ID: 2237093
 Cost: \$150.90
 Start: 10/14/21
 Stop: 10/14/21
 Class: 1201, Legal Notices

**SUMMARY OR SYNOPSIS OF AUDIT REPORT
 FOR PUBLICATION
 ASSETS 2020 2019**
 Summary or Synopsis of the 2020 Audit Report of the Township of
 Lawrence as required by N.J.S. 40A: 5-7.
 Township of Lawrence
 All Funds
 Combined Comparative Statement of Assets, Liabilities, Reserves and Fund Balance

	2020	2019
ASSETS		
Cash and Cash Equivalents	\$ 52,431,130.17	\$ 49,778,843.59
Federal and State Grants Receivable	5,053,320.56	3,492,374.26
Receivables and Other Assets		
Delinquent Property Taxes	987,692.71	1,040,970.19
Loan Proceeds Receivable	4,905.00	4,905.00
Tax Title Liens Receivable	2,473,345.13	2,320,229.54
Interfunds Receivable	550,000.00	650,000.00
Obligations Under Capital Lease	73,602.00 -	
Property Acquired for Taxes at Assessed Valuation	168,410.00	168,410.00
Delinquent Sewer Charges Receivable	300,160.86	233,259.97
Sewer Liens Receivable	5,687.30	5,687.30
Deferred Charges	20,955,330.36	22,647,180.36
Fixed Assets	94,630,559.07	89,622,695.00
TOTAL ASSETS	\$ 177,634,143.16	\$ 169,964,555.21
LIABILITIES, RESERVES AND FUND BALANCE		
Tax/Sewer Fee Overpayments	\$ 181,893.47	\$ 128,376.22
Appropriation Reserves	4,891,070.67	3,083,025.10
Prepaid Taxes/Sewer Fees	1,032,182.82	904,214.63
Federal and State Grants		
Appropriated Reserves	3,588,138.64	3,198,992.07
Unappropriated Reserves	6,604.23	79,744.40
Other Liabilities and Reserves		
Due to State of New Jersey	30,724.84	37,262.84
Due to County for Taxes	485,646.66	219,443.68
Capital Improvement Fund	92,641.05	92,641.05
Other Reserves	21,900,999.70	20,250,528.54
Improvement Authorizations	7,882,405.29	6,979,017.35
Interfunds Payable	550,000.00	650,000.00
Reserve for Encumbrances	3,068,279.48	3,618,238.37
Other Payables	2,827,649.06	3,507,909.94
Serial Bonds	525,000.00	1,055,000.00
Bond Anticipation Notes	10,598,150.00	12,980,000.00
Reserve for Receivables	5,128,163.53	4,690,034.12
Accounts Payable	595,715.02	51,199.47
Investment in Fixed Assets	94,630,559.07	89,622,695.00
Fund Balance	19,618,319.63	18,816,232.43
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	\$ 177,634,143.16	\$ 169,964,555.21

Township of Lawrence
 Current Fund
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 Years Ended December 31

	2020	2019
Revenues		
Fund Balance Anticipated	\$ 6,850,000.00	\$ 5,650,000.00
Miscellaneous Revenues	7,600,301.47	8,561,140.36
State Aid	3,982,565.00	3,982,565.00
Special Items with Offsetting Appropriations	2,665,951.90	4,748,062.15
Special Items with Consent of the Director	1,525,066.27	1,929,319.89
Receipts from Delinquent Taxes	1,069,657.61	1,529,969.23
Local Tax for Municipal Purposes	31,626,406.59	29,176,159.51
Other Credits to Income	109,028,941.32	106,537,902.23
Total Revenues	164,348,890.16	162,115,118.37
Expenditures		
Budget Expenditures		
Appropriations within "CAP" Operations	28,828,329.01	27,995,717.00
Deferred Charges and Statutory Expenditures: Municipal	3,506,583.00	3,373,349.00
Appropriations Excluded from "CAP" Operations	8,085,738.64	8,863,628.15
Debt Service	4,245,560.00	4,260,700.00
Reserve for Uncollected Taxes	4,201,758.68	4,106,831.04
Deferred Charges	30,000.00	30,000.00
Capital Improvements	1,775,000.00	1,300,000.00
Other Charges to Income	106,646,698.45	105,101,351.21
Total Expenditures	157,319,667.78	155,031,576.40
Statutory Excess to Fund Balance	7,029,222.38	7,083,541.97
Fund Balance, beginning	16,983,267.36	15,549,725.39
Sub-Total	24,012,489.74	22,633,267.36
Less: Utilized as Anticipated Revenue	6,850,000.00	5,650,000.00
Fund Balance, ending	\$ 17,162,489.74	\$ 16,983,267.36


GROUP AFFIDAVIT FORM
CERTIFICATION OF GOVERNING BODY

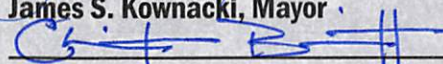
State of New Jersey)
) SS.
County of Mercer)

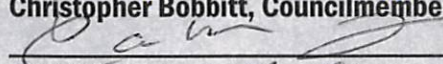
We, members of the governing body of the Township of Lawrence, County of Mercer, of full age, being duly sworn according to law, upon our oath depose and say:

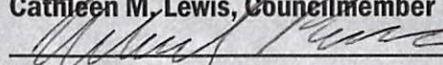
1. We are duly elected members of the Lawrence Township Council of the Township of Lawrence.
2. In the performance of our duties, and pursuant to the Local Finance Board Regulation, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Clerk pursuant to N.J.S.A. 40A:5-6 for the year 2020.
3. We certify that we have personally reviewed and are familiar with, at a minimum, the sections of the Annual Report of Audit entitled:

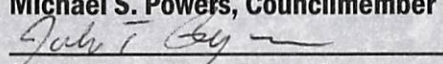
GENERAL COMMENTS
RECOMMENDATIONS

 (LS)
James S. Kownacki, Mayor

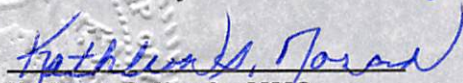
 (LS)
Christopher Bobbitt, Councilmember

 (LS)
Cathleen M. Lewis, Councilmember

 (LS)
Michael S. Powers, Councilmember

 (LS)
John T. Ryan, Councilmember

Sworn to and subscribed before
me this 4th day of November 2021.


Kathleen S. Norcia, MMC
Municipal Clerk



