

**STATEMENT OF DOG LICENSE ACTIVITY**

**CITY OF ENGLEWOOD  
COUNTY OF BERGEN, NEW JERSEY**

**DECEMBER 31, 2013**



CITY OF ENGLEWOOD  
COUNTY OF BERGEN, NEW JERSEY  
DECEMBER 31, 2013

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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members  
of the City Council  
City of Englewood  
Bergen County, New Jersey

### Report on the Financial Statement

We have audited the accompanying statement of dog license activity - cash basis and related note to this financial statement of the City of Englewood, the County of Bergen, State of New Jersey ("City") as of and for the year ended December 31, 2013.

### Management's Responsibility on the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting practices as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and in compliance with the audit requirements prescribed by the Division. Those standards and the requirements prescribed by the Division require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

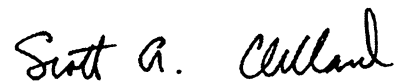
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the dog license activity of the City as of and for the year ended December 31, 2013, in conformity with the accounting practices prescribed by the Division, which are described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of the financial reporting provisions of the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Division. Our opinion is not modified with respect to this matter.



Scott A. Clelland  
Registered Municipal Accountant  
(#455)



WISS & COMPANY, LLP

Iselin, New Jersey  
June 30, 2014

City of Englewood of Bergen  
City, Town, Boro. or Twp. Municipality County

Form for Reporting Dog Licenses Issued  
Pursuant to N.J.S.A. 4:19-15.1 et seq., as amended  
By Chapter 168, P.L. 1978 and Chapter 235, P.L. 1981

Auditor Wiss & Company, LLP  
Address 485C Route 1 South  
Iselin, NJ 08830

**1 Yr.**

Dog License Fee–Minimum \$5.00	
Dog License Fee–Maximum \$10.00	
(Where there is no Local Ordinance, the fee shall be \$1.50, 1 year and \$4.50, 3 years) (If the dog is not spayed, an addition \$4.00 fee is added)	
State Registration Fees: 1 year license – \$1.00 3 year license – \$3.00	“Service,” “Hearing Ear” and “Seeing Eye” Dog Licenses are to be issued without fees

**Statement of Dog License Activity – Cash Basis  
Year 2013**

License Numbers:		Rate	Total Fees	Municipal License	State Registration Fees
From:	To:				
1	762				
Regular:					
Spayed / Neutered	757	\$ 6.80	\$ 5,147.60	\$ 5,147.60	
Additonal Fee for Non-Neutered	204	4.00	816.00	816.00	
Non-Charge	5	0.00	-	-	
Late / Miscellaneous Fees			1,720.00	1,720.00	
State Surcharge:					
Registration	757	1.00	757.00		\$ 757.00
Pilot Clinic	757	0.20	151.40		151.40
Animal Population	204	3.00	612.00		612.00
Totals			\$ 9,204.00	\$ 7,683.60	1,520.40
Add: Prior Balance Due to State Treasurer, December 31, 2012					30.60
					1,551.00
Less: Remitted to State Treasurer					1,524.60
Balance Due to State Treasurer, December 31, 2013					\$ 26.40

*See independent auditors' report and accompanying note to statement of dog license activity.*

CITY OF ENGLEWOOD  
COUNTY OF BERGEN, NEW JERSEY

NOTE TO STATEMENT OF DOG LICENSE ACTIVITY

DECEMBER 31, 2013

**Note 1 - Basis of Accounting:**

The accounting policy of the City of Englewood is to prepare its statement of dog license activity on the cash basis as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Consequently, revenue is recognized when received rather than when measurable and available and expenditures are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying statement of dog license activity is not intended to present the activity in conformity with accounting principles generally accepted in the United States of America.