

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund		Code: 01 - General Fund			
Group 2: Segment 2: Department		114 - Moderator			
01-114-5100-00000	Moderator-Salaries	439.00	-439.00	0.00	100.00
Total Group 2: Segment 2: Department		439.00	-439.00	0.00	100.00
Group 2: Segment 2: Department		121 - Gen Admin Special Article			
01-121-5300-03209	ATM 5.8.23 Art 19 Gracy House Restoration	10,000.00	0.00	10,000.00	0.00
01-121-5701-03187	Oil Tank Removal	6,882.14	-4,769.97	2,112.17	69.31
01-121-5701-03188	AMT 5.15.21 Oil Tank Replacement & Removal	1,823.00	0.00	1,823.00	0.00
01-121-5701-03214	ATM Art 23 Record Management	16,000.00	-5,726.00	10,274.00	35.79
Total Group 2: Segment 2: Department		34,705.14	-10,495.97	24,209.17	30.24
Group 2: Segment 2: Department		122 - Select Board			
01-122-5100-00000	Selectboard-Salaries	5,928.00	-2,470.00	3,458.00	41.67
Total Group 2: Segment 2: Department		5,928.00	-2,470.00	3,458.00	41.67
Group 2: Segment 2: Department		123 - Admin			
01-123-5100-00000	Admin-Salaries	39,248.77	-19,210.89	20,037.88	48.95
Total Group 2: Segment 2: Department		39,248.77	-19,210.89	20,037.88	48.95
Group 2: Segment 2: Department		124 - Gen. Admin			
01-124-5001-00000	Encumbrance General Admin	6,721.97	-445.01	6,276.96	6.62
01-124-5100-00000	Gen. Admin-Salaries	72,391.70	-38,372.86	34,018.84	53.01
01-124-5210-00000	Fuel	8,000.00	-2,453.67	5,546.33	30.67
01-124-5211-00000	Electricity	8,000.00	-4,332.02	3,667.98	54.15
01-124-5380-00000	Print Town Reports	250.00	0.00	250.00	0.00
01-124-5400-00000	Gen. Admin-Supplies	14,000.00	-1,330.21	12,669.79	9.50
01-124-5401-00000	Town Admin. Education Dues Expenses	2,750.00	-1,376.00	1,374.00	50.04
01-124-5402-00000	Previous Fiscal Year Invoices	255.11	-255.11	0.00	100.00
01-124-5430-00000	Elevator Maintenance.	3,500.00	-775.00	2,725.00	22.14
01-124-5701-00000	Town Officer Expenses	2,500.00	-377.15	2,122.85	15.09
01-124-5702-00000	Town Wide Notification	1,021.00	-1,149.63	-128.63	112.60
01-124-5706-00000	Operations and Maintenance.	20,500.00	-14,390.58	6,109.42	70.20
01-124-5740-00000	Bonding/Insurance	80,000.00	-72,744.00	7,256.00	90.93
Total Group 2: Segment 2: Department		219,889.78	-138,001.24	81,888.54	62.76
Group 2: Segment 2: Department		125 - Goal Post			
01-125-5100-00000	Goal Post-Salaries	7,223.18	-3,681.60	3,541.58	50.97
01-125-5400-00000	Goal Post-Supplies	0.00	0.00	0.00	0.00
01-125-5701-00000	Goal Post Operations	2,500.00	-608.13	1,891.87	24.33
Total Group 2: Segment 2: Department		9,723.18	-4,289.73	5,433.45	44.12

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 2: Segment 2: Department	132 - Reserve Fund				
01-132-5780-00000	Reserve Fund	30,000.00	0.00	30,000.00	0.00
Total Group 2: Segment 2: Department	132 - Reserve Fund	30,000.00	0.00	30,000.00	0.00
Group 2: Segment 2: Department	134 - Town Accountant Special Article				
01-134-5410-03140	Municipal Audit	50,000.00	-20,000.00	30,000.00	40.00
Total Group 2: Segment 2: Department	134 - Town Accountant Special Article	50,000.00	-20,000.00	30,000.00	40.00
Group 2: Segment 2: Department	135 - Town Accountant				
01-135-5100-00000	Town Accountant-Salaries	31,146.21	-16,586.17	14,560.04	53.25
01-135-5300-00000	Software License	4,000.00	-5,390.00	-1,390.00	134.75
01-135-5410-00000	Financial Audit	8,000.00	0.00	8,000.00	0.00
01-135-5701-00000	Accountant Expenses	420.00	0.00	420.00	0.00
Total Group 2: Segment 2: Department	135 - Town Accountant	43,566.21	-21,976.17	21,590.04	50.44
Group 2: Segment 2: Department	141 - Assessor				
01-141-5100-00000	Assessor-Salaries	5,354.00	-2,677.02	2,676.98	50.00
01-141-5102-00000	Assessors Admin Assistant	13,930.96	-7,501.20	6,429.76	53.85
01-141-5701-00000	Assessors Operations	38,000.00	-31,657.09	6,342.91	83.31
01-141-5902-00000	Assessor Reval	3,500.00	0.00	3,500.00	0.00
Total Group 2: Segment 2: Department	141 - Assessor	60,784.96	-41,835.31	18,949.65	68.83
Group 2: Segment 2: Department	142 - Assessors Special Project				
01-142-5901-03166	Asses Cons/Legal Support	33,927.85	0.00	33,927.85	0.00
Total Group 2: Segment 2: Department	142 - Assessors Special Project	33,927.85	0.00	33,927.85	0.00
Group 2: Segment 2: Department	145 - Treasurer				
01-145-5100-00000	Treasurer-Salaries	67,721.26	-31,885.62	35,835.64	47.08
01-145-5200-00000	Treasurer-Contractual Services	0.00	0.00	0.00	0.00
01-145-5701-00000	Treasurer Operations	20,250.00	-5,416.07	14,833.93	26.75
Total Group 2: Segment 2: Department	145 - Treasurer	87,971.26	-37,301.69	50,669.57	42.40
Group 2: Segment 2: Department	146 - Tax Collector				
01-146-5100-00000	Tax Collector-Salaries	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	146 - Tax Collector	0.00	0.00	0.00	0.00
Group 2: Segment 2: Department	150 - IT				
01-150-5001-00000	Encumbrance - IT Contract	1,784.00	-1,784.00	0.00	100.00
01-150-5200-00000	IT-Contractual Services	21,500.00	-12,886.00	8,614.00	59.93
01-150-5400-00000	IT-Supplies	6,000.00	-235.00	5,765.00	3.92
01-150-5701-00000	IT Hardware/Software	0.00	-149.90	-149.90	0.00
Total Group 2: Segment 2: Department	150 - IT	29,284.00	-15,054.90	14,229.10	51.41
Group 2: Segment 2: Department	151 - Legal				

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-151-5100-00000	Legal-Salaries	25,000.00	-1,336.13	23,663.87	5.34
Total Group 2: Segment 2: Department	151 - Legal	25,000.00	-1,336.13	23,663.87	5.34
Group 2: Segment 2: Department	161 - Town Clerk				
01-161-5100-00000	Town Clerk-Salaries	13,835.00	-7,844.63	5,990.37	56.70
01-161-5101-00000	Asst. Town Clerk Stipend	1,920.00	0.00	1,920.00	0.00
01-161-5166-00000	Registrar/Census Comp	400.00	0.00	400.00	0.00
01-161-5167-00000	Election/Teller Expenses	1,970.00	0.00	1,970.00	0.00
01-161-5701-00000	Town Clerk Ops	735.00	-79.10	655.90	10.76
01-161-5730-00000	Association Dues & Educ.	650.00	0.00	650.00	0.00
Total Group 2: Segment 2: Department	161 - Town Clerk	19,510.00	-7,923.73	11,586.27	40.61
Group 2: Segment 2: Department	171 - Conservation Comm.				
01-171-5200-00000	Conservation Comm.-Contractual Services	0.00	0.00	0.00	0.00
01-171-5400-00000	Conservation Comm.-Supplies	1,880.00	-1,195.27	684.73	63.58
01-171-5700-00000	Conservation Comm.-Miscellaneous	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	171 - Conservation Comm.	1,880.00	-1,195.27	684.73	63.58
Group 2: Segment 2: Department	175 - Planning Board				
01-175-5100-00000	Planning Board-Salaries	0.00	0.00	0.00	0.00
01-175-5103-00000	Planning Board Stipends	5,200.00	-1,350.00	3,850.00	25.96
01-175-5400-00000	Planning Board-Supplies	0.00	0.00	0.00	0.00
01-175-5701-00000	Planning Board Operations	3,300.00	-102.00	3,198.00	3.09
Total Group 2: Segment 2: Department	175 - Planning Board	8,500.00	-1,452.00	7,048.00	17.08
Group 2: Segment 2: Department	190 - Town Hall Special Article				
01-190-5701-03217	ATM Art 23 5.12.25 TH Lighting Upgrade	15,000.00	0.00	15,000.00	0.00
Total Group 2: Segment 2: Department	190 - Town Hall Special Article	15,000.00	0.00	15,000.00	0.00
Group 2: Segment 2: Department	192 - Town Hall				
01-192-5001-00000	Encumbrance - Town Hall	120.70	-120.70	0.00	100.00
01-192-5100-00000	Town Hall-Salaries	17,864.40	-9,610.16	8,254.24	53.80
01-192-5103-00000	Maintenance Supervisor	13,565.10	-4,944.08	8,621.02	36.45
01-192-5401-00000	Public Safety Admin Assistant	0.00	-279.30	-279.30	0.00
01-192-5402-00000	Maint Supervisor Operations	15,000.00	-5,824.91	9,175.09	38.83
01-192-5410-00000	Snow Removal	1,508.74	0.00	1,508.74	0.00
01-192-5700-00000	Town Hall-Miscellaneous	4,500.00	0.00	4,500.00	0.00
01-192-5701-00000	Custodian Expenses	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	192 - Town Hall	52,558.94	-20,779.15	31,779.79	39.53
Group 2: Segment 2: Department	210 - Police				
01-210-5100-00000	Public Safety Admin Assistant	29,286.61	-15,488.00	13,798.61	52.88

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-210-5122-00000	Police Chief Stipend	34,706.88	-9,245.21	25,461.67	26.64
01-210-5123-00000	Police Officer Salaries.	16,717.15	-23,228.57	-6,511.42	138.95
01-210-5124-00000	Constable	549.00	-549.00	0.00	100.00
01-210-5126-00000	Police Officer Training	8,000.00	-3,474.69	4,525.31	43.43
01-210-5701-00000	Police Operations	13,000.00	-3,537.43	9,462.57	27.21
Total Group 2: Segment 2: Department	210 - Police	102,259.64	-55,522.90	46,736.74	54.30
Group 2: Segment 2: Department	211 - Police Special Article				
01-211-5400-03218	STM 6.16.25 ART4 Ballistic Vest	3,000.00	0.00	3,000.00	0.00
Total Group 2: Segment 2: Department	211 - Police Special Article	3,000.00	0.00	3,000.00	0.00
Group 2: Segment 2: Department	220 - Fire				
01-220-5121-00000	Emergency Management Dir.	0.00	-966.00	-966.00	0.00
01-220-5127-00000	Fire Chief Stipend	12,151.69	-4,609.14	7,542.55	37.93
01-220-5186-00000	FD/EMS Personnel Payroll	31,776.48	-16,974.82	14,801.66	53.42
01-220-5210-00000	FD Heating Oil	8,000.00	-2,107.65	5,892.35	26.35
01-220-5211-00000	FD Electricity	1,100.00	0.00	1,100.00	0.00
01-220-5240-00000	Generator Maintenance	0.00	0.00	0.00	0.00
01-220-5401-00000	Emergency Medical Equipment	5,000.00	0.00	5,000.00	0.00
01-220-5701-00000	FD General Operations	43,125.00	-20,191.69	22,933.31	46.82
01-220-5850-00000	Shared Chief Vehicle	5,500.00	0.00	5,500.00	0.00
Total Group 2: Segment 2: Department	220 - Fire	106,653.17	-44,849.30	61,803.87	42.05
Group 2: Segment 2: Department	221 - Special Art Fire Dept				
01-221-5400-03213	ATM Art 23 5.12.25 FD Air Conditioning	20,000.00	0.00	20,000.00	0.00
01-221-5400-84102	FD Heating System Repair	14,354.54	0.00	14,354.54	0.00
01-221-5400-84111	Fire Station Generator	14,630.00	0.00	14,630.00	0.00
01-221-5400-84141	FY25 ART 19 New Engine Completion	14,694.36	-8,560.00	6,134.36	58.25
01-221-5400-84142	FY25 Art 19 New Tanker Communications	610.00	-610.00	0.00	100.00
01-221-5400-84155	FY26 Art 1 10.27.25 FD Turnout Gear	26,000.00	0.00	26,000.00	0.00
01-221-5701-03194	5.15.21 Art 19 Wilderness Rescue Equipment	4,500.00	0.00	4,500.00	0.00
01-221-5811-84140	Fire Truck Chasis	37,271.50	-37,271.50	0.00	100.00
Total Group 2: Segment 2: Department	221 - Special Art Fire Dept	132,060.40	-46,441.50	85,618.90	35.17
Group 2: Segment 2: Department	291 - EMS				
01-291-5100-00000	EMS-Stipend	3,864.00	0.00	3,864.00	0.00
01-291-5400-00000	EMS-Generator Maintenance	3,500.00	-3,041.54	458.46	86.90
Total Group 2: Segment 2: Department	291 - EMS	7,364.00	-3,041.54	4,322.46	41.30
Group 2: Segment 2: Department	292 - Animal Control				
01-292-5135-00000	Animal Control Officer Stip.	1,449.00	-1,449.00	0.00	100.00

Group as: **_***_****_*****

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Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

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01-292-5136-00000	Relief ACO Stipend	508.00	-508.00	0.00	100.00
01-292-5138-00000	Animal Inspector Stipend	532.00	-532.00	0.00	100.00
01-292-5381-00000	Regional Dog Kennel	385.00	-385.00	0.00	100.00
01-292-5383-00000	Animal Control Operations	550.00	-322.50	227.50	58.64
Total Group 2: Segment 2: Department	292 - Animal Control	3,424.00	-3,196.50	227.50	93.36
Group 2: Segment 2: Department	300 - School				
01-300-5001-00000	Encumbrance School	12,196.70	-12,196.70	0.00	100.00
01-300-5002-00000	Encumbrance School Salaries	109,189.34	-109,189.34	0.00	100.00
01-300-5100-00000	School-Salaries	968,782.82	-479,328.83	489,453.99	49.48
01-300-5190-00000	School Committee Stipend	0.00	-760.64	-760.64	0.00
01-300-5321-00000	Regional School District Tuitions	0.00	0.00	0.00	0.00
01-300-5601-00000	Franklin County Tech	0.00	0.00	0.00	0.00
01-300-5701-00000	"Rowe School, Pre-K-6"	845,486.00	-401,376.46	444,109.54	47.47
01-300-5706-00000	NBSU Central Office	0.00	0.00	0.00	0.00
01-300-5709-00000	Late Buses	0.00	0.00	0.00	0.00
01-300-5710-00000	K-6 Transportation	0.00	0.00	0.00	0.00
01-300-5711-00000	Mohawk High School Buses	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	300 - School	1,935,654.86	-1,002,851.97	932,802.89	51.81
Group 2: Segment 2: Department	301 - Special Art School Dept				
01-301-5400-03184	Surge Protection Equipment	3,813.00	0.00	3,813.00	0.00
01-301-5400-03215	ATM Art 23 5.12.25 Interior Improvement	30,000.00	0.00	30,000.00	0.00
01-301-5400-03216	ATM Art 23 5.12.25 Accounting Module	24,000.00	0.00	24,000.00	0.00
01-301-5400-84120	RES Techology Equip	2,684.76	0.00	2,684.76	0.00
01-301-5400-84149	FY25 Art 19 School Security Improvements	12,109.30	0.00	12,109.30	0.00
01-301-5400-84152	ATM Art 20 5.12.25 School Above Ground Oil Tank	300,000.00	0.00	300,000.00	0.00
01-301-5400-84157	FY26 Art 5 10.27.25 Mohawk Regional School District Sustainability	9,950.00	-9,950.00	0.00	100.00
Total Group 2: Segment 2: Department	301 - Special Art School Dept	382,557.06	-9,950.00	372,607.06	2.60
Group 2: Segment 2: Department	302 - School Committee				
01-302-5100-00000	School Committee Stipend	4,564.00	-2,605.39	1,958.61	57.09
Total Group 2: Segment 2: Department	302 - School Committee	4,564.00	-2,605.39	1,958.61	57.09
Group 2: Segment 2: Department	420 - DPW Special Articles				
01-420-5400-84146	STM 1.24.25 ART 1 Highway New Truck	50,000.00	-50,000.00	0.00	100.00
01-420-5400-84154	ATM Art 22 5.12.25 New Truck Plow & Sander	150,000.00	0.00	150,000.00	0.00
01-420-5840-03160	Bridge Rehab	4,668.80	-144.78	4,524.02	3.10
Total Group 2: Segment 2: Department	420 - DPW Special Articles	204,668.80	-50,144.78	154,524.02	24.50
Group 2: Segment 2: Department	421 - unnamed				

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

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01-421-5118-00000	DPW Superintendent	92,620.43	-49,283.84	43,336.59	53.21
01-421-5119-00000	DPW Workers	248,428.19	-123,010.22	125,417.97	49.52
Total Group 2: Segment 2: Department	421 - unnamed	341,048.62	-172,294.06	168,754.56	50.52
Group 2: Segment 2: Department	422 - DPW				
01-422-5001-00000	Encumbrance DPW	7,211.83	-7,211.83	0.00	100.00
01-422-5210-00000	Heat	6,830.00	0.00	6,830.00	0.00
01-422-5211-00000	DPW Electricity	1,800.00	0.00	1,800.00	0.00
01-422-5421-00000	Annual DPW Projects	43,940.00	-35,404.72	8,535.28	80.58
01-422-5469-00000	Fuel for Vehicles	47,233.00	-10,653.37	36,579.63	22.55
01-422-5470-00000	Road Surface Maintenance	99,556.00	-55,458.32	44,097.68	55.71
01-422-5701-00000	DPW Operations	33,370.00	-12,016.50	21,353.50	36.01
Total Group 2: Segment 2: Department	422 - DPW	239,940.83	-120,744.74	119,196.09	50.32
Group 2: Segment 2: Department	423 - Snow & Ice				
01-423-5400-00000	Snow & Ice-Supplies	0.00	0.00	0.00	0.00
01-423-5530-00000	Winter Roads	72,100.00	-30,664.46	41,435.54	42.53
Total Group 2: Segment 2: Department	423 - Snow & Ice	72,100.00	-30,664.46	41,435.54	42.53
Group 2: Segment 2: Department	424 - Street lighting				
01-424-5100-00000	MLP Broadband-Salaries	0.00	0.00	0.00	0.00
01-424-5103-00000	MLP Deputy Stipend	0.00	0.00	0.00	0.00
01-424-5211-00000	Street Lighting	8,000.00	-4,421.10	3,578.90	55.26
Total Group 2: Segment 2: Department	424 - Street lighting	8,000.00	-4,421.10	3,578.90	55.26
Group 2: Segment 2: Department	433 - Other Public Works & Facilities				
01-433-5701-00000	Dam Maintenance/Repair	1,200.00	0.00	1,200.00	0.00
Total Group 2: Segment 2: Department	433 - Other Public Works & Facilities	1,200.00	0.00	1,200.00	0.00
Group 2: Segment 2: Department	491 - Cemeteries				
01-491-5001-00000	Encumbrance - Cemetery	2,587.50	-2,587.50	0.00	100.00
01-491-5701-00000	Cemetery	18,500.00	-6,562.50	11,937.50	35.47
Total Group 2: Segment 2: Department	491 - Cemeteries	21,087.50	-9,150.00	11,937.50	43.39
Group 2: Segment 2: Department	510 - BOH Special Article				
01-510-5400-83139	FY23 Opiod Settlement	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	510 - BOH Special Article	0.00	0.00	0.00	0.00
Group 2: Segment 2: Department	512 - Board of Health				
01-512-5001-00000	Encumbrance BOH	889.97	-889.97	0.00	100.00
01-512-5140-00000	Transfer Station Attendants	18,416.07	-10,752.35	7,663.72	58.39
01-512-5141-00000	Board of Health Stipends	4,938.00	-3,031.59	1,906.41	61.39
01-512-5142-00000	Board of Health Clerk Wage	13,930.96	-7,045.77	6,885.19	50.58

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-512-5143-00000	Town Nurse Wages	54,644.05	-29,061.23	25,582.82	53.18
01-512-5144-00000	Physician Stipend	500.00	0.00	500.00	0.00
01-512-5145-00000	Snow Removal Hours	500.00	0.00	500.00	0.00
01-512-5290-00000	Hazardous Waste Collection	500.00	0.00	500.00	0.00
01-512-5300-00000	FCSWMD Assessment	9,314.00	-4,657.04	4,656.96	50.00
01-512-5382-00000	Mosquito Control District	5,000.00	-5,250.00	-250.00	105.00
01-512-5400-00000	Health Services-Supplies	0.00	0.00	0.00	0.00
01-512-5701-00000	Board of Health Operations	13,500.00	-5,214.70	8,285.30	38.63
01-512-5703-00000	Health Services Operations	7,500.00	-4,414.05	3,085.95	58.85
01-512-5708-00000	Refuse Garden Operations	41,870.00	-27,849.23	14,020.77	66.51
01-512-5711-00000	BOH Clerk Required Training	1,213.00	-107.16	1,105.84	8.83
01-512-5788-00000	FRCOG Health Serv. Assess.	6,040.00	-4,432.50	1,607.50	73.39
Total Group 2: Segment 2: Department	512 - Board of Health	178,756.05	-102,705.59	76,050.46	57.46
Group 2: Segment 2: Department	541 - Council on Aging				
01-541-5400-00000	Council on Aging-Supplies	9,000.00	-4,895.00	4,105.00	54.39
Total Group 2: Segment 2: Department	541 - Council on Aging	9,000.00	-4,895.00	4,105.00	54.39
Group 2: Segment 2: Department	543 - Veterans				
01-543-5701-00000	Administrative Ops	5,212.00	-5,211.76	0.24	100.00
01-543-5770-00000	Veteran's Benefits	100.00	0.00	100.00	0.00
Total Group 2: Segment 2: Department	543 - Veterans	5,312.00	-5,211.76	100.24	98.11
Group 2: Segment 2: Department	610 - Library				
01-610-5146-00000	Library Director	32,221.70	-17,116.45	15,105.25	53.12
01-610-5147-00000	Library Staff Wages	20,343.45	-10,030.59	10,312.86	49.31
01-610-5210-00000	Library Heat	1,800.00	-581.66	1,218.34	32.31
01-610-5211-00000	Library Electricity	3,500.00	-1,100.59	2,399.41	31.45
01-610-5701-00000	Library Ops & Maintenance	21,325.00	-9,577.79	11,747.21	44.91
01-610-5730-00000	CWMARS Membership	1,619.00	-1,619.00	0.00	100.00
Total Group 2: Segment 2: Department	610 - Library	80,809.15	-40,026.08	40,783.07	49.53
Group 2: Segment 2: Department	611 - Special Art Library				
01-611-5400-84144	FY25 Art 19 Library Window Repair	5,000.00	0.00	5,000.00	0.00
01-611-5400-84145	FY25 ART 19 ADA Compliance Feasibility Study	12,342.65	-12,342.65	0.00	100.00
01-611-5400-84153	ATM Art 21 5.12.25 Library ADA Upgrades	175,000.00	-34,857.35	140,142.65	19.92
Total Group 2: Segment 2: Department	611 - Special Art Library	192,342.65	-47,200.00	145,142.65	24.54
Group 2: Segment 2: Department	630 - Recreation				
01-630-5120-00000	Summer Youth	68,020.00	-46,214.89	21,805.11	67.94
01-630-5149-00000	Park Manager Compensation	66,071.62	-35,192.85	30,878.77	53.26

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-630-5150-00000	Park Wages	0.00	-350.00	-350.00	0.00
01-630-5701-00000	Operations & Maintenance	22,760.00	-11,264.64	11,495.36	49.49
Total Group 2: Segment 2: Department	630 - Recreation	156,851.62	-93,022.38	63,829.24	59.31
Group 2: Segment 2: Department	631 - Special Art Recreation				
01-631-5400-03138	GH Repair & Mold Mitig	57,673.04	0.00	57,673.04	0.00
01-631-5400-84148	FY25 Art 19 Beach Sand	6,325.00	0.00	6,325.00	0.00
01-631-5400-84156	FY26 Art 2 10.27.25 Borate Treatment	10,000.00	0.00	10,000.00	0.00
Total Group 2: Segment 2: Department	631 - Special Art Recreation	73,998.04	0.00	73,998.04	0.00
Group 2: Segment 2: Department	634 - Gracy House				
01-634-5705-00000	Beautification	1,500.00	-660.56	839.44	44.04
Total Group 2: Segment 2: Department	634 - Gracy House	1,500.00	-660.56	839.44	44.04
Group 2: Segment 2: Department	720 - Broadband				
01-720-5910-00000	Broadband-Principal	25,000.00	0.00	25,000.00	0.00
01-720-5913-00000	Road Paving Principal	370,000.00	0.00	370,000.00	0.00
Total Group 2: Segment 2: Department	720 - Broadband	395,000.00	0.00	395,000.00	0.00
Group 2: Segment 2: Department	751 - Interest on Long Term Debt				
01-751-5915-00000	Broadband Interest	5,049.00	-4,893.45	155.55	96.92
01-751-5917-00000	Interest on Indebtedness	50,949.00	-50,949.00	0.00	100.00
Total Group 2: Segment 2: Department	751 - Interest on Long Term Debt	55,998.00	-55,842.45	155.55	99.72
Group 2: Segment 2: Department	830 - FRCOG				
01-830-5370-00000	FRCOG Regional Services	22,607.00	-11,303.50	11,303.50	50.00
01-830-5371-00000	FRCOG Statutory Assess.	1,179.00	-884.25	294.75	75.00
01-830-5372-00000	FC Emergency Comm.	2,368.00	-1,183.53	1,184.47	49.98
01-830-5374-00000	FRCOG REPC	150.00	-150.00	0.00	100.00
01-830-5375-00000	FCCIP Inspection Program	4,873.00	-9,306.50	-4,433.50	190.98
01-830-5376-00000	FRCOG Purchasing	1,600.00	-495.00	1,105.00	30.94
Total Group 2: Segment 2: Department	830 - FRCOG	32,777.00	-23,322.78	9,454.22	71.16
Group 2: Segment 2: Department	911 - Franklin County Retirement				
01-911-5169-00000	Pension and Insurance Extra Spending	231,217.00	0.00	231,217.00	0.00
01-911-5170-00000	Franklin County Retirement	0.00	-216,918.00	-216,918.00	0.00
Total Group 2: Segment 2: Department	911 - Franklin County Retirement	231,217.00	-216,918.00	14,299.00	93.82
Group 2: Segment 2: Department	913 - Unemployment Insurance				
01-913-5171-00000	Unemployment Insurance	20,000.00	-23.31	19,976.69	0.12
Total Group 2: Segment 2: Department	913 - Unemployment Insurance	20,000.00	-23.31	19,976.69	0.12
Group 2: Segment 2: Department	914 - MTRSD Shared Services Benefits				
01-914-5172-00000	Group Health/Dental/Life Ins.	800,000.00	-492,444.87	307,555.13	61.56

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Total Group 2: Segment 2: Department	914 - MTRSD Shared Services Benefits	800,000.00	-492,444.87	307,555.13	61.56
Group 2: Segment 2: Department	916 - FICA/Medicare Tax				
01-916-5173-00000	FICA/Medicare Tax	32,000.00	-11,775.39	20,224.61	36.80
01-916-5916-00000	FICA/Medicare Tax	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	916 - FICA/Medicare Tax	32,000.00	-11,775.39	20,224.61	36.80
Total Group 1: Segment 1: Fund	Code: 01 - General Fund	6,599,061.48	-2,993,687.59	3,605,373.89	45.37

Group as: **_**_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 21 - Cultural Council				
Group 2: Segment 2: Department	699 - Cultural Council				
21-699-5400-26100	Cultural Council	0.00	-4,497.52	-4,497.52	0.00
Total Group 2: Segment 2: Department	699 - Cultural Council	0.00	-4,497.52	-4,497.52	n/a
Total Group 1: Segment 1: Fund	Code: 21 - Cultural Council	0.00	-4,497.52	-4,497.52	n/a

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 25 - Gifts/Donations				
Group 2: Segment 2: Department	541 - Council on Aging				
25-541-5400-26007	COA Donation Acct	0.00	-125.00	-125.00	0.00
Total Group 2: Segment 2: Department	541 - Council on Aging	0.00	-125.00	-125.00	n/a
Total Group 1: Segment 1: Fund	Code: 25 - Gifts/Donations	0.00	-125.00	-125.00	n/a

Group as: **_**_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 26 - Revolving				
Group 2: Segment 2: Department	175 - Planning Board				
26-175-5700-26108	Planning Board Expenses	0.00	-175.08	-175.08	0.00
Total Group 2: Segment 2: Department	175 - Planning Board	0.00	-175.08	-175.08	n/a
Total Group 1: Segment 1: Fund	Code: 26 - Revolving	0.00	-175.08	-175.08	n/a

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 27 - Other Special Revenue				
Group 2: Segment 2: Department	512 - Board of Health				
27-512-5400-83139	Opioid Settlement	0.00	-10,162.01	-10,162.01	0.00
Total Group 2: Segment 2: Department	512 - Board of Health	0.00	-10,162.01	-10,162.01	n/a
Total Group 1: Segment 1: Fund	Code: 27 - Other Special Revenue	0.00	-10,162.01	-10,162.01	n/a

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 28 - School Grants				
Group 2: Segment 2: Department	300 - School				
28-300-5100-28102	School Choice Salaries	0.00	-1,535.00	-1,535.00	0.00
28-300-5100-28105	SPED Pr Improv 274-333-Personal Services	0.00	-6.72	-6.72	0.00
28-300-5100-28106	SPED-IDEA Grant 240-30394-142-Personal Services	0.00	-4,158.49	-4,158.49	0.00
28-300-5100-28117	REAP Grant-Personal Services	0.00	-3,786.25	-3,786.25	0.00
28-300-5100-28132	FY21 Rural State Aid Salaries	0.00	-2,884.62	-2,884.62	0.00
28-300-5100-28142	117 SOA State Grant Salaries	0.00	-1,659.32	-1,659.32	0.00
28-300-5100-28143	FY25 Rural State Aid	0.00	-9,641.02	-9,641.02	0.00
28-300-5200-28103	School Lunch-Contractual Services	0.00	-505.95	-505.95	0.00
28-300-5400-28102	Supplies	0.00	-902.50	-902.50	0.00
28-300-5400-28103	School Lunch-Supplies	0.00	-20,706.78	-20,706.78	0.00
28-300-5400-28105	SPED Pr Improv 274-333-Supplies	0.00	-1,209.05	-1,209.05	0.00
28-300-5400-28106	SPED-IDEA Grant 240-30394-142-Supplies	0.00	-4,000.00	-4,000.00	0.00
Total Group 2: Segment 2: Department	300 - School	0.00	-50,995.70	-50,995.70	n/a
Total Group 1: Segment 1: Fund	Code: 28 - School Grants	0.00	-50,995.70	-50,995.70	n/a

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund					
	Code: 29 - Grants and Donations				
Group 2: Segment 2: Department					
	123 - Admin				
29-123-5400-29160	ARPA Funds Expenses	0.00	-94,158.30	-94,158.30	0.00
29-123-5401-29181	FY25 CC IT Grant	0.00	-51,700.59	-51,700.59	0.00
29-123-5401-29183	Yankee RD RDF Grant	0.00	-858.00	-858.00	0.00
29-123-5700-29182	FY26 MVP Grant	0.00	-7,877.50	-7,877.50	0.00
Total Group 2: Segment 2: Department	123 - Admin	0.00	-154,594.39	-154,594.39	n/a
Group 2: Segment 2: Department					
	500 - unnamed				
29-500-5400-29113	Council on Aging Grant-Supplies	0.00	-529.40	-529.40	0.00
29-500-5700-29113	Council on Aging Grant-Misc Expenditures	0.00	-5,669.08	-5,669.08	0.00
29-500-5800-29113	Council on Aging Grant-Capital	0.00	-210.00	-210.00	0.00
Total Group 2: Segment 2: Department	500 - unnamed	0.00	-6,408.48	-6,408.48	n/a
Total Group 1: Segment 1: Fund	Code: 29 - Grants and Donations	0.00	-161,002.87	-161,002.87	n/a

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 33 - Capital Outlay				
Group 2: Segment 2: Department	192 - Town Hall				
33-192-5400-33101	Broadband Expenses	0.00	-14,074.00	-14,074.00	0.00
Total Group 2: Segment 2: Department	192 - Town Hall	0.00	-14,074.00	-14,074.00	n/a
Group 2: Segment 2: Department	422 - DPW				
33-422-5400-33105	Road Paving 2023 Expenses	154,851.38	0.00	154,851.38	0.00
Total Group 2: Segment 2: Department	422 - DPW	154,851.38	0.00	154,851.38	0.00
Group 2: Segment 2: Department	512 - Board of Health				
33-512-5400-33107	ATM Art 19 5.12.25 Transfer Station Paving	40,000.00	-33,600.00	6,400.00	84.00
Total Group 2: Segment 2: Department	512 - Board of Health	40,000.00	-33,600.00	6,400.00	84.00
Total Group 1: Segment 1: Fund	Code: 33 - Capital Outlay	194,851.38	-47,674.00	147,177.38	24.47

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 50 - Rowe Broadband MLP				
Group 2: Segment 2: Department	650 - Broadband				
50-650-5100-00000	MLP Broadband-Salaries	13,000.00	-7,250.00	5,750.00	55.77
50-650-5103-00000	MLP Deputy Stipend	3,000.00	-750.00	2,250.00	25.00
Total Group 2: Segment 2: Department	650 - Broadband	16,000.00	-8,000.00	8,000.00	50.00
Total Group 1: Segment 1: Fund	Code: 50 - Rowe Broadband MLP	16,000.00	-8,000.00	8,000.00	50.00

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund		Code: 88 - Payroll Withholdings			
Group 2: Segment 2: Department		145 - Treasurer			
88-145-5401-88000	Federal Tax Exp	0.00	-5,390.43	-5,390.43	0.00
88-145-5401-88001	State Tax Exp	0.00	-3,824.06	-3,824.06	0.00
88-145-5401-88002	County Retirement Exp	0.00	-3,515.48	-3,515.48	0.00
88-145-5401-88003	Retiree Health Insurance Exp	0.00	-110.27	-110.27	0.00
88-145-5401-88004	Blue 20/20 Exp	0.00	-143.94	-143.94	0.00
88-145-5401-88006	Medicare Exp	0.00	-1,230.17	-1,230.17	0.00
88-145-5401-88007	Obra Exp	0.00	-1,844.58	-1,844.58	0.00
88-145-5401-88008	Life Insurance Exp	0.00	-50.88	-50.88	0.00
88-145-5401-88010	Disability Exp	0.00	-45.24	-45.24	0.00
88-145-5401-88012	Optional Life Ins Exp	0.00	-272.28	-272.28	0.00
88-145-5401-88013	MTRS Exp	0.00	-2,716.53	-2,716.53	0.00
88-145-5401-88015	457 Withholdings Exp	0.00	-385.00	-385.00	0.00
88-145-5401-88016	Union Dues Exp	0.00	-350.37	-350.37	0.00
88-145-5401-88017	403B Withholdings Exp	0.00	-1,385.00	-1,385.00	0.00
Total Group 2: Segment 2: Department	145 - Treasurer	0.00	-21,264.23	-21,264.23	n/a
Total Group 1: Segment 1: Fund	Code: 88 - Payroll Withholdings	0.00	-21,264.23	-21,264.23	n/a

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund					
	Code: 89 - Agency				
Group 2: Segment 2: Department					
	210 - Police				
89-210-5100-89004	Police Detail	0.00	-7,560.00	-7,560.00	0.00
Total Group 2: Segment 2: Department		0.00	-7,560.00	-7,560.00	n/a
	300 - School				
Group 2: Segment 2: Department					
89-300-5400-00000	School Pass Through	0.00	0.00	0.00	0.00
89-300-5401-89003	Generator & Tree Removal Ins Reimbursement	0.00	-5,800.00	-5,800.00	0.00
89-300-5701-28148	Clarksburg Pass Through	0.00	-32,026.80	-32,026.80	0.00
89-300-5701-28149	Florida Pass Through	0.00	-18,950.93	-18,950.93	0.00
89-300-5701-28150	Savoy Pass Through	0.00	-14,126.40	-14,126.40	0.00
89-300-5701-28151	Monroe Pass Through	0.00	-1,190.39	-1,190.39	0.00
Total Group 2: Segment 2: Department		0.00	-72,094.52	-72,094.52	n/a
Total Group 1: Segment 1: Fund		0.00	-79,654.52	-79,654.52	n/a

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 01/15/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
	237 Account(s) totaling:	6,809,912.86	-3,377,238.52	3,432,674.34	49.59