

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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	0.00	439.00	0.00
Total Group 2: Segment 2: Department		439.00	0.00	439.00	0.00
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	0.00	6,882.14	0.00
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	-3,878.00	12,122.00	24.24
Total Group 2: Segment 2: Department		34,705.14	-3,878.00	30,827.14	11.17
Group 2: Segment 2: Department		122 - Select Board			
01-122-5100-00000	Selectboard-Salaries	5,928.00	-1,482.00	4,446.00	25.00
Total Group 2: Segment 2: Department		5,928.00	-1,482.00	4,446.00	25.00
Group 2: Segment 2: Department		123 - Admin			
01-123-5100-00000	Admin-Salaries	39,248.77	-8,179.83	31,068.94	20.84
Total Group 2: Segment 2: Department		39,248.77	-8,179.83	31,068.94	20.84
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	-24,452.86	47,938.84	33.78
01-124-5210-00000	Fuel	8,000.00	0.00	8,000.00	0.00
01-124-5211-00000	Electricity	8,000.00	-2,003.76	5,996.24	25.05
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	-556.48	13,443.52	3.97
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	-600.00	2,900.00	17.14
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	-9,878.73	10,621.27	48.19
01-124-5740-00000	Bonding/Insurance	80,000.00	-72,193.00	7,807.00	90.24
Total Group 2: Segment 2: Department		219,889.78	-113,287.73	106,602.05	51.52
Group 2: Segment 2: Department		125 - Goal Post			
01-125-5100-00000	Goal Post-Salaries	7,223.18	-3,079.68	4,143.50	42.64
01-125-5400-00000	Goal Post-Supplies	0.00	151.89	151.89	0.00
01-125-5701-00000	Goal Post Operations	2,500.00	-372.19	2,127.81	14.89
Total Group 2: Segment 2: Department		9,723.18	-3,299.98	6,423.20	33.94

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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	20,000.00	-20,000.00	0.00	100.00
Total Group 2: Segment 2: Department	134 - Town Accountant Special Article	20,000.00	-20,000.00	0.00	100.00
Group 2: Segment 2: Department 135 - Town Accountant					
01-135-5100-00000	Town Accountant-Salaries	31,146.21	-9,426.67	21,719.54	30.27
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	-14,816.67	28,749.54	34.01
Group 2: Segment 2: Department 141 - Assessor					
01-141-5100-00000	Assessor-Salaries	5,354.00	-1,750.01	3,603.99	32.69
01-141-5102-00000	Assessors Admin Assistant	13,930.96	-4,286.40	9,644.56	30.77
01-141-5701-00000	Assessors Operations	38,000.00	-31,148.90	6,851.10	81.97
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	-37,185.31	23,599.65	61.18
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	-20,819.42	46,901.84	30.74
01-145-5200-00000	Treasurer-Contractual Services	0.00	0.00	0.00	0.00
01-145-5701-00000	Treasurer Operations	20,250.00	-4,258.58	15,991.42	21.03
Total Group 2: Segment 2: Department	145 - Treasurer	87,971.26	-25,078.00	62,893.26	28.51
Group 2: Segment 2: Department 146 - Tax Collector					
01-146-5100-00000	Tax Collector-Salaries	0.00	1,000.00	1,000.00	0.00
Total Group 2: Segment 2: Department	146 - Tax Collector	0.00	1,000.00	1,000.00	n/a
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	-7,335.00	14,165.00	34.12
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	0.00	0.00	0.00
Total Group 2: Segment 2: Department	150 - IT	29,284.00	-9,354.00	19,930.00	31.94
Group 2: Segment 2: Department 151 - Legal					

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

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-151-5100-00000	Legal-Salaries	25,000.00	-135.11	24,864.89	0.54
Total Group 2: Segment 2: Department	151 - Legal	25,000.00	-135.11	24,864.89	0.54
Group 2: Segment 2: Department	161 - Town Clerk				
01-161-5100-00000	Town Clerk-Salaries	13,835.00	-4,201.91	9,633.09	30.37
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	-36.60	698.40	4.98
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	-4,238.51	15,271.49	21.72
Group 2: Segment 2: Department	171 - Conservation Comm.				
01-171-5200-00000	Conservation Comm.-Contractual Services	0.00	252.52	252.52	0.00
01-171-5400-00000	Conservation Comm.-Supplies	1,880.00	-530.02	1,349.98	28.19
01-171-5700-00000	Conservation Comm.-Miscellaneous	0.00	277.50	277.50	0.00
Total Group 2: Segment 2: Department	171 - Conservation Comm.	1,880.00	0.00	1,880.00	0.00
Group 2: Segment 2: Department	175 - Planning Board				
01-175-5100-00000	Planning Board-Salaries	3,300.00	0.00	3,300.00	0.00
01-175-5103-00000	Planning Board Stipend	5,200.00	-800.00	4,400.00	15.38
01-175-5400-00000	Planning Board-Supplies	0.00	-102.00	-102.00	0.00
Total Group 2: Segment 2: Department	175 - Planning Board	8,500.00	-902.00	7,598.00	10.61
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	-5,359.35	12,505.05	30.00
01-192-5103-00000	Maintenance Supervisor	13,565.10	-2,604.48	10,960.62	19.20
01-192-5402-00000	Maint Supervisor Operations	15,000.00	-551.89	14,448.11	3.68
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	-8,636.42	43,922.52	16.43
Group 2: Segment 2: Department	210 - Police				
01-210-5100-00000	Public Safety Admin Assistant	29,286.61	-8,729.60	20,557.01	29.81
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	-12,138.90	4,578.25	72.61

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

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-210-5124-00000	Constable	549.00	0.00	549.00	0.00
01-210-5126-00000	Police Officer Training	8,000.00	-2,693.58	5,306.42	33.67
01-210-5701-00000	Police Operations	13,000.00	-2,776.18	10,223.82	21.36
Total Group 2: Segment 2: Department 210 - Police		102,259.64	-35,583.47	66,676.17	34.80
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	0.00	0.00	0.00
01-220-5127-00000	Fire Chief Stipend	12,151.69	-2,746.86	9,404.83	22.60
01-220-5186-00000	FD/EMS Personnel Payroll	31,776.48	-10,352.41	21,424.07	32.58
01-220-5210-00000	FD Heating Oil	8,000.00	0.00	8,000.00	0.00
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	-10,004.59	33,120.41	23.20
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	-23,103.86	83,549.31	21.66
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	0.00	14,694.36	0.00
01-221-5400-84142	FY25 Art 19 New Tanker Communications	610.00	0.00	610.00	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		106,060.40	-37,271.50	68,788.90	35.14
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	0.00	1,449.00	0.00
01-292-5136-00000	Relief ACO Stipend	508.00	0.00	508.00	0.00
01-292-5138-00000	Animal Inspector Stipend	532.00	0.00	532.00	0.00
01-292-5381-00000	Regional Dog Kennel	385.00	-385.00	0.00	100.00

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

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-292-5383-00000	Animal Control Operations	550.00	0.00	550.00	0.00
Total Group 2: Segment 2: Department	292 - Animal Control	3,424.00	-385.00	3,039.00	11.24
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	-199,844.40	768,938.42	20.63
01-300-5190-00000	School Committee Stipend	0.00	0.00	0.00	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	-122,846.76	722,639.24	14.53
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	-444,077.20	1,491,577.66	22.94
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
Total Group 2: Segment 2: Department	301 - Special Art School Dept	372,607.06	0.00	372,607.06	0.00
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	0.00	50,000.00	0.00
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	0.00	4,668.80	0.00
Total Group 2: Segment 2: Department	420 - DPW Special Articles	204,668.80	0.00	204,668.80	0.00
Group 2: Segment 2: Department	421 - unnamed				
01-421-5118-00000	DPW Superintendent	92,620.43	-28,010.24	64,610.19	30.24
01-421-5119-00000	DPW Workers	248,428.19	-66,390.65	182,037.54	26.72
Total Group 2: Segment 2: Department	421 - unnamed	341,048.62	-94,400.89	246,647.73	27.68
Group 2: Segment 2: Department	422 - DPW				

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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	-25,015.95	18,924.05	56.93	
01-422-5469-00000	Fuel for Vehicles	47,233.00	-4,622.02	42,610.98	9.79	
01-422-5470-00000	Road Surface Maintenance	99,556.00	-44,430.32	55,125.68	44.63	
01-422-5701-00000	DPW Operations	33,370.00	-6,546.55	26,823.45	19.62	
Total Group 2: Segment 2: Department		422 - DPW	239,940.83	-87,826.67	152,114.16	36.60
Group 2: Segment 2: Department		423 - Snow & Ice				
01-423-5400-00000	Snow & Ice-Supplies	0.00	-824.30	-824.30	0.00	
01-423-5530-00000	Winter Roads	72,100.00	0.00	72,100.00	0.00	
Total Group 2: Segment 2: Department		423 - Snow & Ice	72,100.00	-824.30	71,275.70	1.14
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	-2,100.25	5,899.75	26.25	
Total Group 2: Segment 2: Department		424 - Street lighting	8,000.00	-2,100.25	5,899.75	26.25
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	-4,650.00	13,850.00	25.14	
Total Group 2: Segment 2: Department		491 - Cemeteries	21,087.50	-7,237.50	13,850.00	34.32
Group 2: Segment 2: Department		510 - BOH Special Article				
01-510-5400-83139	FY23 Opiod Settlement	48,528.00	-746.00	47,782.00	1.54	
Total Group 2: Segment 2: Department		510 - BOH Special Article	48,528.00	-746.00	47,782.00	1.54
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	-6,293.13	12,122.94	34.17	
01-512-5141-00000	Board of Health Stipends	4,938.00	-823.00	4,115.00	16.67	
01-512-5142-00000	Board of Health Clerk Wage	13,930.96	-4,313.19	9,617.77	30.96	
01-512-5143-00000	Town Nurse Wages	54,644.05	-16,460.66	38,183.39	30.12	
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	

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

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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	-125.95	-125.95	0.00
01-512-5701-00000	Board of Health Operations	13,500.00	-3,531.90	9,968.10	26.16
01-512-5703-00000	Health Services Operations	7,500.00	-2,664.11	4,835.89	35.52
01-512-5708-00000	Refuse Garden Operations	41,870.00	-14,262.46	27,607.54	34.06
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	-2,955.00	3,085.00	48.92
Total Group 2: Segment 2: Department		178,756.05	-62,333.57	116,422.48	34.87
Group 2: Segment 2: Department					
	541 - Council on Aging				
01-541-5400-00000	Council on Aging-Supplies	9,000.00	-2,320.00	6,680.00	25.78
Total Group 2: Segment 2: Department		9,000.00	-2,320.00	6,680.00	25.78
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		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	-9,727.72	22,493.98	30.19
01-610-5147-00000	Library Staff Wages	20,343.45	-6,136.73	14,206.72	30.17
01-610-5210-00000	Library Heat	1,800.00	0.00	1,800.00	0.00
01-610-5211-00000	Library Electricity	3,500.00	-675.67	2,824.33	19.30
01-610-5701-00000	Library Ops & Maintenance	21,325.00	-4,959.77	16,365.23	23.26
01-610-5730-00000	CWMARS Membership	1,619.00	-1,619.00	0.00	100.00
Total Group 2: Segment 2: Department		80,809.15	-23,118.89	57,690.26	28.61
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	-12,857.35	162,142.65	7.35
Total Group 2: Segment 2: Department		192,342.65	-25,200.00	167,142.65	13.10
Group 2: Segment 2: Department					
	630 - Recreation				
01-630-5120-00000	Summer Youth	68,020.00	-44,814.89	23,205.11	65.88
01-630-5149-00000	Park Manager Compensation	66,071.62	-20,001.69	46,069.93	30.27
01-630-5150-00000	Park Wages	0.00	275.00	275.00	0.00
01-630-5701-00000	Operations & Maintenance	22,760.00	-6,904.22	15,855.78	30.33
Total Group 2: Segment 2: Department		156,851.62	-71,445.80	85,405.82	45.55
Group 2: Segment 2: Department					
	631 - Special Art Recreation				

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
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
Total Group 2: Segment 2: Department	631 - Special Art Recreation	63,998.04	0.00	63,998.04	0.00
Group 2: Segment 2: Department	634 - Gracy House				
01-634-5705-00000	Beautification	1,500.00	-396.95	1,103.05	26.46
Total Group 2: Segment 2: Department	634 - Gracy House	1,500.00	-396.95	1,103.05	26.46
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	-5,651.75	16,955.25	25.00
01-830-5371-00000	FRCOG Statutory Assess.	1,179.00	-589.50	589.50	50.00
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	-8,088.25	-3,215.25	165.98
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	-16,158.03	16,618.97	49.30
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
Total Group 2: Segment 2: Department	911 - Franklin County Retirement	231,217.00	0.00	231,217.00	0.00
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	-212,061.13	587,938.87	26.51
Total Group 2: Segment 2: Department	914 - MTRSD Shared Services Benefits	800,000.00	-212,061.13	587,938.87	26.51
Group 2: Segment 2: Department	916 - FICA/Medicare Tax				
01-916-5173-00000	FICA/Medicare Tax	32,000.00	-5,862.05	26,137.95	18.32
01-916-5916-00000	FICA/Medicare Tax	0.00	1,098.60	1,098.60	0.00
Total Group 2: Segment 2: Department	916 - FICA/Medicare Tax	32,000.00	-4,763.45	27,236.55	14.89
Total Group 1: Segment 1: Fund	Code: 01 - General Fund	6,571,639.48	-1,467,552.47	5,104,087.01	22.33

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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	-2,346.54	-2,346.54	0.00
Total Group 2: Segment 2: Department		699 - Cultural Council	699	0.00	0.00
Total Group 1: Segment 1: Fund		Code: 21 - Cultural Council	21	-2,346.54	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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	-9,416.01	-9,416.01	0.00
Total Group 2: Segment 2: Department		0.00	-9,416.01	-9,416.01	n/a
Total Group 1: Segment 1: Fund		0.00	-9,416.01	-9,416.01	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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	-1,326.87	-1,326.87	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	-961.54	-961.54	0.00
28-300-5100-28143	FY25 Rural State Aid	0.00	-5,769.24	-5,769.24	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	-12,365.72	-12,365.72	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	-32,368.84	n/a
Total Group 1: Segment 1: Fund		Code: 28 - School Grants	0.00	-32,368.84	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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				
29-123-5700-29182	FY26 MVP Grant	0.00	-590.00	-590.00	0.00				
Total Group 2: Segment 2: Department		123 - Admin	0.00	-146,448.89	-146,448.89	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	-3,383.72	-3,383.72	0.00				
Total Group 2: Segment 2: Department		500 - unnamed	0.00	-3,913.12	-3,913.12	n/a			
Total Group 1: Segment 1: Fund		Code: 29 - Grants and Donations				0.00	-150,362.01	-150,362.01	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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	-10,369.00	-10,369.00	0.00
Total Group 2: Segment 2: Department		192 - Town Hall	0.00	-10,369.00	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	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	-33,600.00	6,400.00	84.00
Total Group 1: Segment 1: Fund		Code: 33 - Capital Outlay	-43,969.00	150,882.38	22.57

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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	-3,250.00	9,750.00	25.00	
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	-4,000.00	12,000.00	25.00
Total Group 1: Segment 1: Fund		Code: 50 - Rowe Broadband MLP				
		16,000.00	-4,000.00	12,000.00	25.00	

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

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		300 - School			
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	-18,857.43	-18,857.43	0.00
89-300-5701-28149	Florida Pass Through	0.00	-11,320.81	-11,320.81	0.00
89-300-5701-28150	Savoy Pass Through	0.00	-9,351.51	-9,351.51	0.00
89-300-5701-28151	Monroe Pass Through	0.00	-744.93	-744.93	0.00
Total Group 2: Segment 2: Department		0.00	-46,074.68	-46,074.68	n/a
Total Group 1: Segment 1: Fund		0.00	-46,074.68	-46,074.68	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 10/31/2025

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
211 Account(s) totaling:		6,782,490.86	-1,756,089.55	5,026,401.31	25.89