

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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		114 - Moderator	439.00	0.00	439.00	0.00
Group 2: Segment 2: Department		121 - Gen Admin Special Article				
01-121-5701-03214	ATM Art 23 Record Management	16,000.00	-3,430.00	12,570.00	21.44	
Total Group 2: Segment 2: Department		121 - Gen Admin Special Article	16,000.00	-3,430.00	12,570.00	21.44
Group 2: Segment 2: Department		122 - Select Board				
01-122-5100-00000	Selectboard-Salaries	5,928.00	0.00	5,928.00	0.00	
Total Group 2: Segment 2: Department		122 - Select Board	5,928.00	0.00	5,928.00	0.00
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		123 - Admin	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	-16,425.60	55,966.10	22.69	
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	-1,346.00	1,404.00	48.95	
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	0.00	2,500.00	0.00	
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	-7,519.16	12,980.84	36.68	
01-124-5740-00000	Bonding/Insurance	80,000.00	-72,193.00	7,807.00	90.24	
Total Group 2: Segment 2: Department		124 - Gen. Admin	219,889.78	-102,493.75	117,396.03	46.61
Group 2: Segment 2: Department		125 - Goal Post				
01-125-5100-00000	Goal Post-Salaries	7,223.18	-2,407.68	4,815.50	33.33	
01-125-5400-00000	Goal Post-Supplies	0.00	-105.05	-105.05	0.00	
01-125-5701-00000	Goal Post Operations	2,500.00	0.00	2,500.00	0.00	
Total Group 2: Segment 2: Department		125 - Goal Post	9,723.18	-2,512.73	7,210.45	25.84
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

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Town of Rowe

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Account Number	Name	Allocated	Net Activity	Ending	% Var.	
Group 2: Segment 2: Department		134 - Town Accountant Special Article				
01-134-5410-03140	Municipal Audit	20,000.00	0.00	20,000.00	0.00	
Total Group 2: Segment 2: Department		134 - Town Accountant Special Article	20,000.00	0.00	20,000.00	0.00
Group 2: Segment 2: Department		135 - Town Accountant				
01-135-5100-00000	Town Accountant-Salaries	31,146.21	-7,040.17	24,106.04	22.60	
01-135-5300-00000	Software License	4,000.00	-5,390.00	-1,390.00	134.75	
01-135-5701-00000	Accountant Expenses	420.00	0.00	420.00	0.00	
Total Group 2: Segment 2: Department		135 - Town Accountant	35,566.21	-12,430.17	23,136.04	34.95
Group 2: Segment 2: Department		141 - Assessor				
01-141-5100-00000	Assessor-Salaries	5,354.00	0.00	5,354.00	0.00	
01-141-5102-00000	Assessors Admin Assistant	13,930.96	-3,214.80	10,716.16	23.08	
01-141-5701-00000	Assessors Operations	38,000.00	-14,822.34	23,177.66	39.01	
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	-18,037.14	42,747.82	29.67
Group 2: Segment 2: Department		145 - Treasurer				
01-145-5100-00000	Treasurer-Salaries	67,721.26	-15,819.42	51,901.84	23.36	
01-145-5701-00000	Treasurer Operations	20,250.00	-3,584.32	16,665.68	17.70	
Total Group 2: Segment 2: Department		145 - Treasurer	87,971.26	-19,403.74	68,567.52	22.06
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	-5,382.00	16,118.00	25.03	
01-150-5400-00000	IT-Supplies	6,000.00	0.00	6,000.00	0.00	
01-150-5701-00000	IT Hardware/Software	0.00	-235.00	-235.00	0.00	
Total Group 2: Segment 2: Department		150 - IT	29,284.00	-7,401.00	21,883.00	25.27
Group 2: Segment 2: Department		151 - Legal				
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	-3,137.67	10,697.33	22.68	
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	-3,174.27	16,335.73	16.27
Group 2: Segment 2: Department		171 - Conservation Comm.				

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

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Town of Rowe

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-171-5400-00000	Conservation Comm.-Supplies	1,880.00	0.00	1,880.00	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	0.00	5,200.00	0.00
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	-102.00	8,398.00	1.20
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	-3,752.74	14,111.66	21.01
01-192-5103-00000	Maintenance Supervisor	13,565.10	-2,170.40	11,394.70	16.00
01-192-5402-00000	Maint Supervisor Operations	15,000.00	-40.00	14,960.00	0.27
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	-477.36	-477.36	0.00
Total Group 2: Segment 2: Department	192 - Town Hall	52,558.94	-6,561.20	45,997.74	12.48
Group 2: Segment 2: Department	210 - Police				
01-210-5100-00000	Public Safety Admin Assistant	29,286.61	-6,673.92	22,612.69	22.79
01-210-5122-00000	Police Chief Stipend	34,706.88	-9,345.32	25,361.56	26.93
01-210-5123-00000	Police Officer Salaries.	16,717.15	-5,172.13	11,545.02	30.94
01-210-5124-00000	Constable	549.00	0.00	549.00	0.00
01-210-5126-00000	Police Officer Training	8,000.00	-1,373.58	6,626.42	17.17
01-210-5701-00000	Police Operations	13,000.00	-2,541.12	10,458.88	19.55
Total Group 2: Segment 2: Department	210 - Police	102,259.64	-25,106.07	77,153.57	24.55
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				
01-220-5127-00000	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	-7,207.96	24,568.52	22.68
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	-3,041.54	-3,041.54	0.00

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
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	-6,705.63	36,419.37	15.55
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	-19,701.99	86,951.18	18.47
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
01-221-5811-84140	Fire Truck Chasis	0.00	-37,271.50	-37,271.50	0.00
Total Group 2: Segment 2: Department	221 - Special Art Fire Dept	20,000.00	-37,271.50	-17,271.50	186.36
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	0.00	3,500.00	0.00
Total Group 2: Segment 2: Department	291 - EMS	7,364.00	0.00	7,364.00	0.00
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
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	15,653.54	-15,653.54	0.00	100.00
01-300-5002-00000	Encumbrance School Salaries	109,189.34	-100,830.46	8,358.88	92.34
01-300-5100-00000	School-Salaries	0.00	-119,717.22	-119,717.22	0.00
01-300-5190-00000	School Committee Stipend	0.00	0.00	0.00	0.00
01-300-5321-00000	Regional School District Tuitions	343,125.00	0.00	343,125.00	0.00
01-300-5601-00000	Franklin County Tech	96,913.84	0.00	96,913.84	0.00
01-300-5701-00000	"Rowe School, Pre-K-6"	1,072,381.55	-69,192.89	1,003,188.66	6.45
01-300-5706-00000	NBSU Central Office	111,949.02	0.00	111,949.02	0.00
01-300-5709-00000	Late Buses	6,933.33	0.00	6,933.33	0.00
01-300-5710-00000	K-6 Transportation	55,253.04	0.00	55,253.04	0.00
01-300-5711-00000	Mohawk High School Buses	127,713.04	0.00	127,713.04	0.00
Total Group 2: Segment 2: Department	300 - School	1,939,111.70	-305,394.11	1,633,717.59	15.75
Group 2: Segment 2: Department	301 - Special Art School Dept				
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
01-301-5400-84152	ATM Art 20 5.12.25 School Above Ground Oil Tank	300,000.00	0.00	300,000.00	0.00

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Total Group 2: Segment 2: Department	301 - Special Art School Dept	354,000.00	0.00	354,000.00	0.00
Group 2: Segment 2: Department	302 - School Committee				
01-302-5100-00000	School Committee Stipend	4,564.00	0.00	4,564.00	0.00
Total Group 2: Segment 2: Department	302 - School Committee	4,564.00	0.00	4,564.00	0.00
Group 2: Segment 2: Department	420 - DPW Special Articles				
01-420-5400-84154	ATM Art 22 5.12.25 New Truck Plow & Sander	150,000.00	0.00	150,000.00	0.00
Total Group 2: Segment 2: Department	420 - DPW Special Articles	150,000.00	0.00	150,000.00	0.00
Group 2: Segment 2: Department	421 - unnamed				
01-421-5118-00000	DPW Superintendent	92,620.43	-20,919.04	71,701.39	22.59
01-421-5119-00000	DPW Workers	248,428.19	-44,838.50	203,589.69	18.05
Total Group 2: Segment 2: Department	421 - unnamed	341,048.62	-65,757.54	275,291.08	19.28
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	-7,137.92	36,802.08	16.24
01-422-5469-00000	Fuel for Vehicles	47,233.00	-2,784.99	44,448.01	5.90
01-422-5470-00000	Road Surface Maintenance	99,556.00	-29,860.63	69,695.37	29.99
01-422-5701-00000	DPW Operations	33,370.00	-3,131.36	30,238.64	9.38
Total Group 2: Segment 2: Department	422 - DPW	239,940.83	-50,126.73	189,814.10	20.89
Group 2: Segment 2: Department	423 - Snow & Ice				
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	0.00	72,100.00	0.00
Group 2: Segment 2: Department	424 - Street lighting				
01-424-5211-00000	Street Lighting	8,000.00	-1,377.34	6,622.66	17.22
Total Group 2: Segment 2: Department	424 - Street lighting	8,000.00	-1,377.34	6,622.66	17.22
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	0.00	-2,587.50	-2,587.50	0.00
01-491-5701-00000	Cemetery	18,500.00	-3,700.00	14,800.00	20.00
Total Group 2: Segment 2: Department	491 - Cemeteries	18,500.00	-6,287.50	12,212.50	33.99
Group 2: Segment 2: Department	510 - BOH Special Article				
01-510-5400-83139	FY23 Opiod Settlement	0.00	-746.00	-746.00	0.00
Total Group 2: Segment 2: Department	510 - BOH Special Article	0.00	-746.00	-746.00	n/a

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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	-4,091.19	14,324.88	22.22
01-512-5141-00000	Board of Health Stipends	4,938.00	0.00	4,938.00	0.00
01-512-5142-00000	Board of Health Clerk Wage	13,930.96	-3,241.59	10,689.37	23.27
01-512-5143-00000	Town Nurse Wages	54,644.05	-12,243.68	42,400.37	22.41
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	-2,328.52	6,985.48	25.00
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	-2,823.90	10,676.10	20.92
01-512-5703-00000	Health Services Operations	7,500.00	-554.66	6,945.34	7.40
01-512-5708-00000	Refuse Garden Operations	41,870.00	-9,794.61	32,075.39	23.39
01-512-5711-00000	BOH Clerk Required Training	1,213.00	-80.37	1,132.63	6.63
01-512-5788-00000	FRCOG Health Serv. Assess.	6,040.00	-1,477.50	4,562.50	24.46
Total Group 2: Segment 2: Department		178,756.05	-42,901.94	135,854.11	24.00
Group 2: Segment 2: Department		541 - Council on Aging			
01-541-5400-00000	Council on Aging-Supplies	9,000.00	-1,740.00	7,260.00	19.33
Total Group 2: Segment 2: Department		9,000.00	-1,740.00	7,260.00	19.33
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	-7,342.26	24,879.44	22.79
01-610-5147-00000	Library Staff Wages	20,343.45	-4,508.75	15,834.70	22.16
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	-535.17	2,964.83	15.29
01-610-5701-00000	Library Ops & Maintenance	21,325.00	-3,166.86	18,158.14	14.85
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	-17,172.04	63,637.11	21.25
Group 2: Segment 2: Department		611 - Special Art Library			
01-611-5400-84145	FY25 ART 19 ADA Compliance Feasibility Study	0.00	-12,600.00	-12,600.00	0.00
01-611-5400-84153	ATM Art 21 5.12.25 Library ADA Upgrades	175,000.00	0.00	175,000.00	0.00

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Total Group 2: Segment 2: Department	611 - Special Art Library	175,000.00	-12,600.00	162,400.00	7.20
Group 2: Segment 2: Department	630 - Recreation				
01-630-5120-00000	Summer Youth	68,020.00	-44,439.89	23,580.11	65.33
01-630-5149-00000	Park Manager Compensation	66,071.62	-14,937.97	51,133.65	22.61
01-630-5701-00000	Operations & Maintenance	22,760.00	-5,681.51	17,078.49	24.96
Total Group 2: Segment 2: Department	630 - Recreation	156,851.62	-65,059.37	91,792.25	41.48
Group 2: Segment 2: Department	631 - Special Art Recreation				
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	6,325.00	0.00	6,325.00	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	0.00	5,049.00	0.00
01-751-5917-00000	Interest on Indebtedness	50,949.00	-55,842.45	-4,893.45	109.60
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	0.00	22,607.00	0.00
01-830-5371-00000	FRCOG Statutory Assess.	1,179.00	-328.50	850.50	27.86
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	-6,870.00	-1,997.00	140.98
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	-9,027.03	23,749.97	27.54
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	0.00	20,000.00	0.00
Total Group 2: Segment 2: Department	913 - Unemployment Insurance	20,000.00	0.00	20,000.00	0.00
Group 2: Segment 2: Department	914 - MTRSD Shared Services Benefits				
01-914-5172-00000	Group Health/Dental/Life Ins.	800,000.00	-208,819.95	591,180.05	26.10

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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	-208,819.95	591,180.05	26.10
Group 2: Segment 2: Department	916 - FICA/Medicare Tax				
01-916-5173-00000	FICA/Medicare Tax	32,000.00	-2,196.13	29,803.87	6.86
Total Group 2: Segment 2: Department	916 - FICA/Medicare Tax	32,000.00	-2,196.13	29,803.87	6.86
Total Group 1: Segment 1: Fund	Code: 01 - General Fund	6,228,995.88	-1,116,982.34	5,112,013.54	17.93

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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	-6,472.01	-6,472.01	0.00
Total Group 2: Segment 2: Department		0.00	-6,472.01	-6,472.01	n/a
Total Group 1: Segment 1: Fund		0.00	-6,472.01	-6,472.01	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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			
28-300-5100-28105	SPED Pr Improv 274-333-Personal Services	0.00	-6.72	-6.72	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	-2,884.62	-2,884.62	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	0.00	0.00	0.00
28-300-5400-28103	School Lunch-Supplies	0.00	-6,647.64	-6,647.64	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		0.00	-20,001.77	-20,001.77	n/a
Total Group 1: Segment 1: Fund		0.00	-20,001.77	-20,001.77	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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
Total Group 2: Segment 2: Department		123 - Admin	0.00	-145,858.89	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	-3,177.27	-3,177.27	0.00
Total Group 2: Segment 2: Department		500 - unnamed	0.00	-3,706.67	n/a
Total Group 1: Segment 1: Fund		Code: 29 - Grants and Donations	0.00	-149,565.56	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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	154,851.38	0.00	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	84.00	
Total Group 1: Segment 1: Fund		Code: 33 - Capital Outlay	194,851.38	-43,969.00	150,882.38	22.57

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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	0.00	13,000.00	0.00				
50-650-5103-00000	MLP Deputy Stipend	3,000.00	0.00	3,000.00	0.00				
Total Group 2: Segment 2: Department		650 - Broadband	16,000.00	0.00	16,000.00	0.00			
Total Group 1: Segment 1: Fund		Code: 50 - Rowe Broadband MLP				16,000.00	0.00	16,000.00	0.00

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

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
89-300-5701-28148	Clarksburg Pass Through	0.00	-12,688.99	-12,688.99	0.00
89-300-5701-28149	Florida Pass Through	0.00	-7,884.96	-7,884.96	0.00
89-300-5701-28150	Savoy Pass Through	0.00	-6,582.42	-6,582.42	0.00
89-300-5701-28151	Monroe Pass Through	0.00	-441.31	-441.31	0.00
Total Group 2: Segment 2: Department		0.00	-27,597.68	-27,597.68	n/a
Total Group 1: Segment 1: Fund		0.00	-27,597.68	-27,597.68	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 09/30/2025

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
180 Account(s) totaling:		6,439,847.26	-1,365,934.90	5,073,912.36	21.21