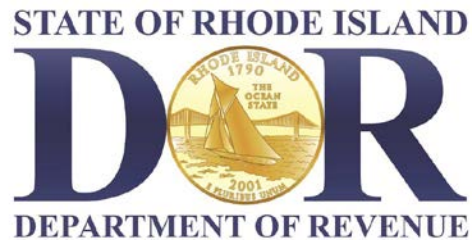


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Tax Report
FY 2021 Local 1.0 Percent Collections January 2021**

The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1.0 percent hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. A color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the January 2021 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	January 2021	December 2020	\$ Difference	% Difference
Hotels	\$ 85,456	\$ 76,778	\$ 8,679	11.3 %
Room Resellers and Hosting Platforms	9,149	5,704	3,444	60.4 %
Realtors and Homeowners	44,144	7,231	36,914	510.5 %
Total	\$ 138,750	\$ 89,713	\$ 49,037	54.7 %
Year-over-Year	January 2021	January 2020	\$ Difference	% Difference
Hotels	\$ 85,456	\$ 152,138	\$ (66,682)	-43.8 %
Room Resellers and Hosting Platforms	9,149	10,702	(1,553)	-14.5 %
Realtors and Homeowners	44,144	124,346	(80,201)	-64.5 %
Total	\$ 138,750	\$ 287,186	\$ (148,437)	-51.7 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 1,560,160	\$ 2,787,323	\$ (1,227,163)	-44.0 %
Room Resellers and Hosting Platforms	104,998	112,071	(7,072)	-6.3 %
Realtors and Homeowners	405,472	618,511	(213,038)	-34.4 %
Total	\$ 2,070,631	\$ 3,517,905	\$ (1,447,274)	-41.1 %

Marilyn S. McConaghy

Marilyn S. McConaghy, Esq., Acting Director of Revenue
Rhode Island Department of Revenue
March 30, 2021

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2021.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 378-1080.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	January 2021	December 2020	Percent Change *	Difference *
BARRINGTON	\$ 26	\$ 20	26.4%	\$ 5
BRISTOL	649	325	100.0%	324
BURRILLVILLE	6	-	n/a	6
CENTRAL FALLS	-	29	-100.0%	(29)
CHARLESTOWN	1,239	262	371.9%	976
COVENTRY	1,403	1,122	25.0%	281
CRANSTON	580	449	29.3%	132
CUMBERLAND	9	23	-63.1%	(15)
EAST GREENWICH	373	40	830.5%	333
EAST PROVIDENCE	1,248	1,457	-14.3%	(208)
EXETER	10	-	n/a	10
FOSTER	10	-	n/a	10
GLOCESTER	86	95	-9.0%	(9)
HOPKINTON	18	12	44.6%	6
JAMESTOWN	516	289	78.6%	227
JOHNSTON	376	348	7.8%	27
LINCOLN	1,961	1,719	14.0%	241
LITTLE COMPTON	26	115	-77.5%	(89)
MIDDLETOWN	11,544	6,331	82.3%	5,213
NARRAGANSETT	3,360	1,581	112.5%	1,779
NEWPORT	33,185	24,385	36.1%	8,799
NEW SHOREHAM	27,912	2,416	1,055.1%	25,496
NORTH KINGSTOWN	3,314	1,949	70.1%	1,365
NORTH PROVIDENCE	51	27	86.8%	24
NORTH SMITHFIELD	99	107	-7.1%	(8)
PAWTUCKET	1,839	963	91.0%	876
PORTSMOUTH	513	199	157.5%	314
PROVIDENCE	15,668	12,983	20.7%	2,686
RICHMOND	455	36	1,148.4%	418
SCITUATE	210	206	1.9%	4
SMITHFIELD	2,611	3,181	-17.9%	(571)
SOUTH KINGSTOWN	2,510	1,216	106.5%	1,295
TIVERTON	137	61	125.2%	76
WARREN	25	3	752.6%	22
WARWICK	14,035	13,939	0.7%	96
WESTERLY	6,791	7,869	-13.7%	(1,078)
WEST GREENWICH	2,297	1,980	16.0%	317
WEST WARWICK	2,791	2,481	12.5%	311
WOONSOCKET	867	1,494	-42.0%	(627)
Total	\$ 138,750	\$ 89,713	54.7%	\$ 49,037

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
January 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 26	\$ -	\$ 26
BRISTOL	317	331	-	649
BURRILLVILLE	-	6	-	6
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	11	218	1,010	1,239
COVENTRY	1,369	35	-	1,403
CRANSTON	485	96	-	580
CUMBERLAND	-	9	-	9
EAST GREENWICH	26	90	258	373
EAST PROVIDENCE	1,188	61	-	1,248
EXETER	-	10	-	10
FOSTER	10	-	-	10
GLOCESTER	70	16	-	86
HOPKINTON	-	18	-	18
JAMESTOWN	62	269	184	516
JOHNSTON	376	-	-	376
LINCOLN	1,956	5	-	1,961
LITTLE COMPTON	-	2	24	26
MIDDLETOWN	9,438	1,313	793	11,544
NARRAGANSETT	1,256	289	1,815	3,360
NEWPORT	22,451	1,146	9,588	33,185
NEW SHOREHAM	-	4	27,908	27,912
NORTH KINGSTOWN	2,310	1,004	-	3,314
NORTH PROVIDENCE	-	51	-	51
NORTH SMITHFIELD	97	2	-	99
PAWTUCKET	1,804	35	-	1,839
PORTSMOUTH	61	229	223	513
PROVIDENCE	14,221	1,278	170	15,668
RICHMOND	418	36	-	455
SCITUATE	208	1	1	210
SMITHFIELD	2,580	30	-	2,611
SOUTH KINGSTOWN	885	567	1,058	2,510
TIVERTON	-	137	-	137
WARREN	-	25	-	25
WARWICK	13,256	780	-	14,035
WESTERLY	4,733	946	1,112	6,791
WEST GREENWICH	2,284	14	-	2,297
WEST WARWICK	2,741	51	-	2,791
WOONSOCKET	845	22	-	867
Total	\$ 85,456	\$ 9,149	\$ 44,144	\$ 138,750

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(29,885.63) was carried forward to February 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

December 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 20	\$ -	\$ 20
BRISTOL	281	40	4	325
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	29	29
CHARLESTOWN	11	78	174	262
COVENTRY	1,083	35	4	1,122
CRANSTON	372	75	2	449
CUMBERLAND	-	23	-	23.36
EAST GREENWICH	22	13	5	40
EAST PROVIDENCE	1,335	105	17	1,457
EXETER	-	-	-	-
FOSTER	-	-	-	-
GLOCESTER	90	5	-	95
HOPKINTON	-	12	-	12
JAMESTOWN	67	154	69	289
JOHNSTON	348	-	-	348
LINCOLN	1,711	6	2	1,719
LITTLE COMPTON	57	59	-	115
MIDDLETOWN	5,408	627	296	6,331
NARRAGANSETT	755	277	550	1,581
NEWPORT	18,916	775	4,694	24,385
NEW SHOREHAM	1,712	17	687	2,416
NORTH KINGSTOWN	1,551	398	-	1,949
NORTH PROVIDENCE	-	27	-	27
NORTH SMITHFIELD	101	6	-	107
PAWTUCKET	937	24	1	963
PORTSMOUTH	64	135	-	199
PROVIDENCE	11,716	1,241	26	12,983
RICHMOND	-	36	-	36
SCITUATE	205	1	-	206
SMITHFIELD	3,133	38	10.96	3,181
SOUTH KINGSTOWN	624	312	280	1,216
TIVERTON	-	61	-	61
WARREN	-	3	-	3
WARWICK	13,260	576	103	13,939
WESTERLY	7,154	441	274	7,869
WEST GREENWICH	1,961	19	1	1,980
WEST WARWICK	2,437	43	-	2,481
WOONSOCKET	1,468	21	5.09	1,494
Total	\$ 76,778	\$ 5,704	\$ 7,231	\$ 89,713

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(31,621.12) was carried forward to January 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	January 2021	January 2020	Percent Change *	Difference *
BARRINGTON	\$ 26	\$ 74	-65.2%	\$ (48)
BRISTOL	649	1,276	-49.1%	(627)
BURRILLVILLE	6	8	-22.7%	(2)
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,239	1,943	-36.2%	(704)
COVENTRY	1,403	2,153	-34.8%	(750)
CRANSTON	580	1,854	-68.7%	(1,274)
CUMBERLAND	9	10	-16.1%	(2)
EAST GREENWICH	373	71	429.4%	303
EAST PROVIDENCE	1,248	1,569	-20.4%	(320)
EXETER	10	37	-72.7%	(27)
FOSTER	10	-	n/a	10
GLOCESTER	86	121	-28.5%	(34)
HOPKINTON	18	(539)	-103.3%	557
JAMESTOWN	516	535	-3.6%	(19)
JOHNSTON	376	150	150.4%	226
LINCOLN	1,961	4,857	-59.6%	(2,896)
LITTLE COMPTON	26	(596)	-104.3%	622
MIDDLETOWN	11,544	12,135	-4.9%	(591)
NARRAGANSETT	3,360	(1,275)	-363.6%	4,635
NEWPORT	33,185	36,262	-8.5%	(3,078)
NEW SHOREHAM	27,912	47,758	-41.6%	(19,847)
NORTH KINGSTOWN	3,314	2,668	24.2%	647
NORTH PROVIDENCE	51	69	-26.4%	(18)
NORTH SMITHFIELD	99	112	-11.3%	(13)
PAWTUCKET	1,839	2,466	-25.4%	(627)
PORTSMOUTH	513	336	52.9%	178
PROVIDENCE	15,668	54,748	-71.4%	(39,080)
RICHMOND	455	110	313.3%	345
SCITUATE	210	206	1.9%	4
SMITHFIELD	2,611	5,346	-51.2%	(2,735)
SOUTH KINGSTOWN	2,510	2,479	1.3%	32
TIVERTON	137	548	-74.9%	(411)
WARREN	25	29	-16.3%	(5)
WARWICK	14,035	30,366	-53.8%	(16,330)
WESTERLY	6,791	71,212	-90.5%	(64,421)
WEST GREENWICH	2,297	3,123	-26.4%	(826)
WEST WARWICK	2,791	3,262	-14.4%	(471)
WOONSOCKET	867	1,707	-49.2%	(840)
Total	\$ 138,750	\$ 287,186	-51.7%	\$ (148,437)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
January 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 42	\$ 32	\$ 74
BRISTOL	865	208	203	1,276
BURRILLVILLE	-	8	-	8
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	37	156	1,749	1,943
COVENTRY	2,114	38	1	2,153
CRANSTON	1,715	140	-	1,854
CUMBERLAND	-	10	-	10
EAST GREENWICH	25	45	-	71
EAST PROVIDENCE	1,382	186	-	1,569
EXETER	-	7	30	37
FOSTER	-	-	-	-
GLOCESTER	117	4	-	121
HOPKINTON	-	13	(552)	(539)
JAMESTOWN	62	374	99	535
JOHNSTON	150	-	-	150
LINCOLN	4,856	1	-	4,857
LITTLE COMPTON	20	24	(639)	(596)
MIDDLETOWN	10,776	1,224	135	12,135
NARRAGANSETT	1,243	365	(2,883)	(1,275)
NEWPORT	23,759	1,087	11,416	36,262
NEW SHOREHAM	369	22	47,368	47,758
NORTH KINGSTOWN	1,799	869	-	2,668
NORTH PROVIDENCE	-	69	-	69
NORTH SMITHFIELD	103	9	-	112
PAWTUCKET	2,376	87	3	2,466
PORTSMOUTH	45	276	15	336
PROVIDENCE	51,777	2,783	188	54,748
RICHMOND	37	73	-	110
SCITUATE	195	11	-	206
SMITHFIELD	5,308	37	1	5,346
SOUTH KINGSTOWN	1,685	369	424	2,479
TIVERTON	404	144	-	548
WARREN	-	29	-	29
WARWICK	29,215	888	263	30,366
WESTERLY	3,771	960	66,481	71,212
WEST GREENWICH	3,103	12	8	3,123
WEST WARWICK	3,207	56	-	3,262
WOONSOCKET	1,623	78	6	1,707
Total	\$ 152,138	\$ 10,702	\$ 124,346	\$ 287,186

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(3,442,95) was carried forward to February 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2021 YTD	FY 2020 YTD	Percent Change *	Difference *
BARRINGTON	\$ 816	\$ 1,635	-50.1%	\$ (819)
BRISTOL	10,297	22,721	-54.7%	(12,424)
BURRILLVILLE	48	46	4.4%	2
CENTRAL FALLS	62	543	-88.6%	(481)
CHARLESTOWN	38,231	43,819	-12.8%	(5,588)
COVENTRY	11,852	25,615	-53.7%	(13,763)
CRANSTON	4,966	26,833	-81.5%	(21,867)
CUMBERLAND	76	133	-42.9%	(57)
EAST GREENWICH	893	829	7.8%	65
EAST PROVIDENCE	13,921	16,322	-14.7%	(2,401)
EXETER	31	81	-62.1%	(50)
FOSTER	1,406	16	8,627.3%	1,390
GLOCESTER	660	848	-22.1%	(188)
HOPKINTON	514	(120)	-528.9%	633
JAMESTOWN	12,343	14,128	-12.6%	(1,785)
JOHNSTON	3,098	2,209	40.3%	889
LINCOLN	10,728	41,095	-73.9%	(30,368)
LITTLE COMPTON	14,494	13,617	6.4%	876
MIDDLETOWN	202,146	338,596	-40.3%	(136,449)
NARRAGANSETT	122,163	142,487	-14.3%	(20,324)
NEWPORT	614,442	847,066	-27.5%	(232,624)
NEW SHOREHAM	234,712	333,635	-29.6%	(98,923)
NORTH KINGSTOWN	24,195	30,122	-19.7%	(5,927)
NORTH PROVIDENCE	539	935	-42.4%	(397)
NORTH SMITHFIELD	800	924	-13.4%	(124)
PAWTUCKET	12,761	26,103	-51.1%	(13,342)
PORTSMOUTH	4,929	7,899	-37.6%	(2,971)
PROVIDENCE	163,399	676,693	-75.9%	(513,294)
RICHMOND	2,904	3,035	-4.3%	(131)
SCITUATE	1,666	1,973	-15.6%	(307)
SMITHFIELD	24,782	53,416	-53.6%	(28,634)
SOUTH KINGSTOWN	46,160	64,291	-28.2%	(18,132)
TIVERTON	1,687	9,179	-81.6%	(7,492)
WARREN	171	381	-55.1%	(210)
WARWICK	134,799	332,205	-59.4%	(197,407)
WESTERLY	302,435	345,989	-12.6%	(43,554)
WEST GREENWICH	21,074	34,836	-39.5%	(13,761)
WEST WARWICK	21,313	39,843	-46.5%	(18,530)
WOONSOCKET	9,120	17,926	-49.1%	(8,806)
Total	\$ 2,070,631	\$ 3,517,905	-41.1%	\$ (1,447,274)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2021 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 574	\$ 242	\$ 816
BRISTOL	8,324	1,716	257	10,297
BURRILLVILLE	-	7	41	48
CENTRAL FALLS	-	3	59.11	62
CHARLESTOWN	2,664	2,436	33,131	38,231
COVENTRY	11,355	221	276	11,852
CRANSTON	4,284	676	6	4,966
CUMBERLAND	-	76	-	76
EAST GREENWICH	128	331	434	893
EAST PROVIDENCE	12,783	940	197	13,921
EXETER	-	27	3	31
FOSTER	1,388	18	-	1,406
GLOCESTER	622	39	-	660
HOPKINTON	175	339	-	514
JAMESTOWN	1,731	4,081	6,531	12,343
JOHNSTON	2,780	319	-	3,098
LINCOLN	10,674	48	6	10,728
LITTLE COMPTON	3,429	1,496	9,569	14,494
MIDDLETOWN	182,550	12,269	7,327	202,146
NARRAGANSETT	36,315	10,674	75,173	122,163
NEWPORT	501,591	20,580	92,271	614,442
NEW SHOREHAM	122,712	1,762	110,238	234,712
NORTH KINGSTOWN	18,516	4,704	974	24,195
NORTH PROVIDENCE	-	539	-	539
NORTH SMITHFIELD	792	9	-	800
PAWTUCKET	12,378	357	25	12,761
PORTSMOUTH	1,026	2,811	1,091	4,929
PROVIDENCE	147,861	14,387	1,152	163,399
RICHMOND	418	2,405	81	2,904
SCITUATE	1,647	16	3	1,666
SMITHFIELD	24,381	221	179.77	24,782
SOUTH KINGSTOWN	24,898	4,922	16,340	46,160
TIVERTON	-	1,406	281	1,687
WARREN	-	171	-	171
WARWICK	127,673	6,021	1,105	134,799
WESTERLY	246,250	7,787	48,398	302,435
WEST GREENWICH	20,922	136	17	21,074
WEST WARWICK	21,092	220	-	21,313
WOONSOCKET	8,800	256	63.55	9,120
Total	\$ 1,560,160	\$ 104,998	\$ 405,472	\$ 2,070,631

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$(28,885.63) was carried forward to February 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 318	\$ 1,317	\$ 1,635
BRISTOL	19,374	1,606	1,742	22,721
BURRILLVILLE	-	46	-	46
CENTRAL FALLS	-	100	443	543
CHARLESTOWN	3,581	975	39,263	43,819
COVENTRY	25,080	364	171	25,615
CRANSTON	25,621	1,100	112	26,833
CUMBERLAND	-	92	41	133
EAST GREENWICH	192	414	222	829
EAST PROVIDENCE	14,120	2,010	192	16,322
EXETER	-	51	30	81
FOSTER	-	16	-	16
GLOCESTER	780	68	-	848
HOPKINTON	239	194	(552)	(120)
JAMESTOWN	2,001	3,302	8,825	14,128
JOHNSTON	2,160	50	-	2,209
LINCOLN	40,875	119	101	41,095
LITTLE COMPTON	2,438	427	10,752	13,617
MIDDLETOWN	308,004	9,583	21,009	338,596
NARRAGANSETT	39,719	3,752	99,016	142,487
NEWPORT	744,090	20,238	82,738	847,066
NEW SHOREHAM	110,094	1,446	222,095	333,635
NORTH KINGSTOWN	25,363	4,038	720	30,122
NORTH PROVIDENCE	-	935	-	935
NORTH SMITHFIELD	833	91	-	924
PAWTUCKET	24,842	1,144	116	26,103
PORTSMOUTH	3,267	1,587	3,046	7,899
PROVIDENCE	636,950	36,159	3,585	676,693
RICHMOND	1,054	1,981	-	3,035
SCITUATE	1,815	99	59	1,973
SMITHFIELD	52,533	245	637	53,416
SOUTH KINGSTOWN	44,948	2,846	16,497	64,291
TIVERTON	6,763	1,105	1,311	9,179
WARREN	-	330	51	381
WARWICK	319,843	9,672	2,690	332,205
WESTERLY	239,944	4,034	102,011	345,989
WEST GREENWICH	34,441	161	234	34,836
WEST WARWICK	39,334	509	-	39,843
WOONSOCKET	17,026	865	34	17,926
Total	\$ 2,787,323	\$ 112,071	\$ 618,511	\$ 3,517,905

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(3,442.95) was carried forward to February 2020.