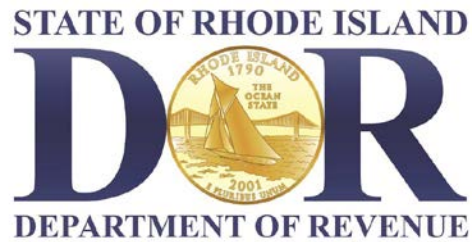


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2021 Local 1.0 Percent Collections March 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 March 2021 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	March 2021	February 2021	\$ Difference	% Difference
Hotels	\$ 138,090	\$ 93,810	\$ 44,280	47.2 %
Room Resellers and Hosting Platforms	18,122	10,550	7,572	71.8 %
Realtors and Homeowners	60,306	34,884	25,422	72.9 %
Total	\$ 216,518	\$ 139,243	\$ 77,274	55.5 %
Year-over-Year	March 2021	March 2020	\$ Difference	% Difference
Hotels	\$ 138,090	\$ 104,146	\$ 33,944	32.6 %
Room Resellers and Hosting Platforms	18,122	8,425	9,697	115.1 %
Realtors and Homeowners	60,306	8,352	51,953	622.0 %
Total	\$ 216,518	\$ 120,923	\$ 95,595	79.1 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 1,792,060	\$ 3,069,565	\$ (1,277,504)	-41.6 %
Room Resellers and Hosting Platforms	133,670	131,977	1,692	1.3 %
Realtors and Homeowners	500,662	657,813	(157,152)	-23.9 %
Total	\$ 2,426,392	\$ 3,859,356	\$ (1,432,964)	-37.1 %



Guillermo L. Tello, Acting Director
Rhode Island Department of Revenue
May 28, 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	March 2021	February 2021	Percent Change *	Difference *
BARRINGTON	\$ 181	\$ 91	99.9%	\$ 90
BRISTOL	1,123	(111)	-1,109.1%	1,234
BURRILLVILLE	2	2	-1.4%	(0)
CENTRAL FALLS	6	3	116.2%	3
CHARLESTOWN	1,528	1,222	25.1%	306
COVENTRY	2,325	2,134	8.9%	191
CRANSTON	813	551	47.5%	262
CUMBERLAND	23	6	260.9%	17
EAST GREENWICH	(109)	69	-256.3%	(178)
EAST PROVIDENCE	1,674	2,050	-18.3%	(375)
EXETER	21	3	583.2%	18
FOSTER	-	8	-100.0%	(8)
GLOCESTER	94	57	65.2%	37
HOPKINTON	49	128	-61.6%	(79)
JAMESTOWN	1,567	801	95.7%	766
JOHNSTON	377	317	18.8%	60
LINCOLN	2,734	2,346	16.5%	388
LITTLE COMPTON	619	130	374.8%	489
MIDDLETOWN	20,762	13,351	55.5%	7,411
NARRAGANSETT	6,048	2,571	135.2%	3,477
NEWPORT	73,831	35,903	105.6%	37,928
NEW SHOREHAM	24,310	18,756	29.6%	5,554
NORTH KINGSTOWN	4,582	3,816	20.1%	766
NORTH PROVIDENCE	48	29	62.3%	18
NORTH SMITHFIELD	117	112	4.1%	5
PAWTUCKET	2,469	1,404	75.9%	1,066
PORTSMOUTH	785	326	140.9%	459
PROVIDENCE	25,636	16,905	51.7%	8,731
RICHMOND	446	222	100.6%	224
SCITUATE	248	197	25.8%	51
SMITHFIELD	3,892	2,881	35.1%	1,010
SOUTH KINGSTOWN	4,707	2,355	99.9%	2,352
TIVERTON	383	255	49.8%	127
WARREN	102	42	143.7%	60
WARWICK	16,892	14,915	13.2%	1,976
WESTERLY	10,837	9,544	13.5%	1,293
WEST GREENWICH	3,015	1,978	52.4%	1,037
WEST WARWICK	3,148	2,750	14.5%	399
WOONSOCKET	1,233	1,124	9.7%	109
Total	\$ 216,518	\$ 139,243	55.5%	\$ 77,274

* 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
March 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 181	\$ -	\$ 181
BRISTOL	782	315	26	1,123
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	6	-	6
CHARLESTOWN	11	394	1,123	1,528
COVENTRY	2,287	34	4	2,325
CRANSTON	587	201	24	813
CUMBERLAND	-	23	-	23
EAST GREENWICH	11	78	(197)	(109)
EAST PROVIDENCE	1,526	130	18	1,674
EXETER	-	21	-	21
FOSTER	-	-	-	-
GLOCESTER	88	6	-	94
HOPKINTON	-	49	-	49
JAMESTOWN	5	611	952	1,567
JOHNSTON	377	-	-	377
LINCOLN	2,727	6	1	2,734
LITTLE COMPTON	172	160	287	619
MIDDLETOWN	17,805	2,755	202	20,762
NARRAGANSETT	2,196	724	3,128	6,048
NEWPORT	44,154	2,561	27,117	73,831
NEW SHOREHAM	1,612	14	22,684	24,310
NORTH KINGSTOWN	2,154	2,428	-	4,582
NORTH PROVIDENCE	-	48	-	48
NORTH SMITHFIELD	117	-	-	117
PAWTUCKET	2,397	69	3	2,469
PORTSMOUTH	97	634	53	785
PROVIDENCE	23,174	2,264	198	25,636
RICHMOND	363	82	-	446
SCITUATE	245	3	1	248
SMITHFIELD	3,309	89	493	3,892
SOUTH KINGSTOWN	1,270	1,183	2,254	4,707
TIVERTON	-	383	-	383
WARREN	-	102	-	102
WARWICK	15,152	1,065	675	16,892
WESTERLY	8,237	1,389	1,212	10,837
WEST GREENWICH	2,977	32	6	3,015
WEST WARWICK	3,068	40	40	3,148
WOONSOCKET	1,191	39	3	1,233
Total	\$ 138,090	\$ 18,122	\$ 60,306	\$ 216,518

* 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, \$(21,895.53) was carried forward to April 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

February 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 91	\$ -	\$ 91
BRISTOL	479	177	(767)	(111)
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	11	163	1,047	1,222
COVENTRY	2,101	27	6	2,134
CRANSTON	450	97	4	551
CUMBERLAND	-	6	-	6.47
EAST GREENWICH	5	42	23	69
EAST PROVIDENCE	1,942	65	43	2,050
EXETER	-	3	-	3
FOSTER	8	-	-	8
GLOCESTER	48	9	-	57
HOPKINTON	-	128	-	128
JAMESTOWN	182	394	225	801
JOHNSTON	315	2	-	317
LINCOLN	2,339	3	4	2,346
LITTLE COMPTON	-	5	125	130
MIDDLETOWN	11,418	1,310	623	13,351
NARRAGANSETT	869	446	1,256	2,571
NEWPORT	22,411	1,662	11,830	35,903
NEW SHOREHAM	1,008	8	17,740	18,756
NORTH KINGSTOWN	2,391	1,322	103	3,816
NORTH PROVIDENCE	-	29	-	29
NORTH SMITHFIELD	112	-	-	112
PAWTUCKET	1,351	44	9	1,404
PORTSMOUTH	67	259	-	326
PROVIDENCE	15,285	1,555	65	16,905
RICHMOND	169	53	-	222
SCITUATE	197	-	-	197
SMITHFIELD	2,834	39	8.76	2,881
SOUTH KINGSTOWN	964	695	696	2,355
TIVERTON	76	180	-	255
WARREN	-	42	-	42
WARWICK	14,012	720	183	14,915
WESTERLY	7,066	894	1,585	9,544
WEST GREENWICH	1,961	13	4	1,978
WEST WARWICK	2,633	44	72.06	2,750
WOONSOCKET	1,105	18	0.97	1,124
Total	\$ 93,810	\$ 10,550	\$ 34,884	\$ 139,243

* 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, \$(26,992.38) was carried forward to March 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	March 2021	March 2020	Percent Change *	Difference *
BARRINGTON	\$ 181	\$ 27	573.7%	\$ 154
BRISTOL	1,123	501	123.9%	621
BURRILLVILLE	2	-	n/a	2
CENTRAL FALLS	6	-	n/a	6
CHARLESTOWN	1,528	951	60.7%	577
COVENTRY	2,325	1,701	36.7%	624
CRANSTON	813	1,040	-21.8%	(227)
CUMBERLAND	23	-	n/a	23
EAST GREENWICH	(109)	16	-797.4%	(124)
EAST PROVIDENCE	1,674	1,747	-4.1%	(72)
EXETER	21	-	n/a	21
FOSTER	-	13	-100.0%	(13)
GLOCESTER	94	90	5.0%	4
HOPKINTON	49	-	n/a	49
JAMESTOWN	1,567	178	778.3%	1,389
JOHNSTON	377	121	211.0%	256
LINCOLN	2,734	1,731	57.9%	1,003
LITTLE COMPTON	619	121	412.5%	498
MIDDLETOWN	20,762	17,542	18.4%	3,220
NARRAGANSETT	6,048	467	1,194.2%	5,581
NEWPORT	73,831	21,376	245.4%	52,455
NEW SHOREHAM	24,310	4,216	476.6%	20,094
NORTH KINGSTOWN	4,582	1,679	172.9%	2,903
NORTH PROVIDENCE	48	31	56.4%	17
NORTH SMITHFIELD	117	143	-18.0%	(26)
PAWTUCKET	2,469	1,684	46.6%	785
PORTSMOUTH	785	120	553.8%	665
PROVIDENCE	25,636	26,462	-3.1%	(826)
RICHMOND	446	12	3,716.9%	434
SCITUATE	248	189	31.1%	59
SMITHFIELD	3,892	3,805	2.3%	87
SOUTH KINGSTOWN	4,707	1,713	174.7%	2,993
TIVERTON	383	879	-56.5%	(497)
WARREN	102	2	4,029.8%	100
WARWICK	16,892	22,950	-26.4%	(6,058)
WESTERLY	10,837	3,473	212.1%	7,365
WEST GREENWICH	3,015	2,689	12.1%	326
WEST WARWICK	3,148	1,990	58.2%	1,158
WOONSOCKET	1,233	1,264	-2.5%	(31)
Total	\$ 216,518	\$ 120,923	79.1%	\$ 95,595

* 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
March 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 7	\$ 20	\$ 27
BRISTOL	399	100	2	501
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	37	13	901	951
COVENTRY	1,689	12	-	1,701
CRANSTON	1,032	7	-	1,040
CUMBERLAND	-	-	-	-
EAST GREENWICH	11	4	-	16
EAST PROVIDENCE	1,693	53	-	1,747
EXETER	-	-	-	-
FOSTER	13	-	-	13
GLOCESTER	89	1	-	90
HOPKINTON	-	-	-	-
JAMESTOWN	21	77	80	178
JOHNSTON	116	5	-	121
LINCOLN	1,729	2	-	1,731
LITTLE COMPTON	20	11	90	121
MIDDLETOWN	16,418	849	276	17,542
NARRAGANSETT	488	37	(58)	467
NEWPORT	19,356	362	1,659	21,376
NEW SHOREHAM	320	48	3,848	4,216
NORTH KINGSTOWN	1,493	186	-	1,679
NORTH PROVIDENCE	-	31	-	31
NORTH SMITHFIELD	143	-	-	143
PAWTUCKET	1,674	10	-	1,684
PORTSMOUTH	107	13	-	120
PROVIDENCE	23,035	3,415	12	26,462
RICHMOND	12	-	-	12
SCITUATE	170	20	-	189
SMITHFIELD	3,666	139	-	3,805
SOUTH KINGSTOWN	1,120	77	517	1,713
TIVERTON	856	17	6	879
WARREN	-	2	-	2
WARWICK	20,478	2,456	15	22,950
WESTERLY	2,201	324	949	3,473
WEST GREENWICH	2,656	33	-	2,689
WEST WARWICK	1,914	77	-	1,990
WOONSOCKET	1,191	37	36	1,264
Total	\$ 104,146	\$ 8,425	\$ 8,352	\$ 120,923

* 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, \$(1,102.11) was carried forward to April 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	\$ 1,087	\$ 1,708	-36.3%	\$ (621)
BRISTOL	11,308	24,398	-53.7%	(13,090)
BURRILLVILLE	52	50	4.8%	2
CENTRAL FALLS	71	545	-87.1%	(475)
CHARLESTOWN	40,980	46,368	-11.6%	(5,388)
COVENTRY	16,311	29,719	-45.1%	(13,408)
CRANSTON	6,330	30,095	-79.0%	(23,766)
CUMBERLAND	106	153	-30.7%	(47)
EAST GREENWICH	854	949	-10.0%	(95)
EAST PROVIDENCE	17,644	20,054	-12.0%	(2,409)
EXETER	54	84	-35.4%	(30)
FOSTER	1,414	60	2,258.2%	1,354
GLOCESTER	811	1,071	-24.2%	(260)
HOPKINTON	690	(108)	-740.7%	798
JAMESTOWN	14,711	14,929	-1.5%	(219)
JOHNSTON	3,793	2,473	53.3%	1,319
LINCOLN	15,807	48,355	-67.3%	(32,547)
LITTLE COMPTON	15,243	13,716	11.1%	1,527
MIDDLETOWN	236,259	368,905	-36.0%	(132,647)
NARRAGANSETT	130,782	147,014	-11.0%	(16,232)
NEWPORT	724,177	911,085	-20.5%	(186,908)
NEW SHOREHAM	277,779	352,441	-21.2%	(74,662)
NORTH KINGSTOWN	32,593	34,656	-6.0%	(2,063)
NORTH PROVIDENCE	616	1,056	-41.7%	(441)
NORTH SMITHFIELD	1,030	1,182	-12.9%	(153)
PAWTUCKET	16,634	31,004	-46.3%	(14,370)
PORTSMOUTH	6,039	8,345	-27.6%	(2,306)
PROVIDENCE	205,940	773,353	-73.4%	(567,413)
RICHMOND	3,572	3,114	14.7%	458
SCITUATE	2,112	2,840	-25.6%	(728)
SMITHFIELD	31,554	62,729	-49.7%	(31,175)
SOUTH KINGSTOWN	53,221	69,711	-23.7%	(16,490)
TIVERTON	2,326	11,497	-79.8%	(9,171)
WARREN	316	414	-23.6%	(98)
WARWICK	166,606	382,365	-56.4%	(215,760)
WESTERLY	322,817	356,880	-9.5%	(34,063)
WEST GREENWICH	26,068	41,258	-36.8%	(15,190)
WEST WARWICK	27,210	44,218	-38.5%	(17,008)
WOONSOCKET	11,476	20,669	-44.5%	(9,193)
Total	\$ 2,426,392	\$ 3,859,356	-37.1%	\$ (1,432,964)

* 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	\$ -	\$ 845	\$ 242	\$ 1,087
BRISTOL	9,586	2,208	(485)	11,308
BURRILLVILLE	-	12	41	52
CENTRAL FALLS	-	11	59.11	71
CHARLESTOWN	2,686	2,993	35,301	40,980
COVENTRY	15,743	281	286	16,311
CRANSTON	5,321	974	35	6,330
CUMBERLAND	-	106	-	106
EAST GREENWICH	144	452	259	854
EAST PROVIDENCE	16,251	1,136	258	17,644
EXETER	-	51	3	54
FOSTER	1,396	18	-	1,414
GLOCESTER	757	54	-	811
HOPKINTON	175	515	-	690
JAMESTOWN	1,917	5,086	7,707	14,711
JOHNSTON	3,472	320	-	3,793
LINCOLN	15,740	56	11	15,807
LITTLE COMPTON	3,600	1,662	9,981	15,243
MIDDLETOWN	211,774	16,333	8,152	236,259
NARRAGANSETT	39,381	11,844	79,558	130,782
NEWPORT	568,156	24,803	131,217	724,177
NEW SHOREHAM	125,333	1,785	150,661	277,779
NORTH KINGSTOWN	23,061	8,455	1,077	32,593
NORTH PROVIDENCE	-	616	-	616
NORTH SMITHFIELD	1,021	9	-	1,030
PAWTUCKET	16,126	471	37	16,634
PORTSMOUTH	1,191	3,704	1,144	6,039
PROVIDENCE	186,320	18,206	1,415	205,940
RICHMOND	951	2,540	81	3,572
SCITUATE	2,089	20	4	2,112
SMITHFIELD	30,523	349	681.83	31,554
SOUTH KINGSTOWN	27,132	6,800	19,290	53,221
TIVERTON	76	1,969	281	2,326
WARREN	-	316	-	316
WARWICK	156,837	7,806	1,963	166,606
WESTERLY	261,553	10,070	51,195	322,817
WEST GREENWICH	25,860	181	27	26,068
WEST WARWICK	26,794	304	112.55	27,210
WOONSOCKET	11,097	312	67.54	11,476
Total	\$ 1,792,060	\$ 133,670	\$ 500,662	\$ 2,426,392

* 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, \$(21,895.53) was carried forward to April 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	\$ -	\$ 371	\$ 1,337	\$ 1,708
BRISTOL	20,726	1,903	1,770	24,398
BURRILLVILLE	-	50	-	50
CENTRAL FALLS	-	102	443	545
CHARLESTOWN	3,674	1,102	41,592	46,368
COVENTRY	29,121	420	177	29,719
CRANSTON	28,742	1,242	112	30,095
CUMBERLAND	-	112	41	153
EAST GREENWICH	256	464	229	949
EAST PROVIDENCE	17,519	2,307	227	20,054
EXETER	-	54	30	84
FOSTER	42	18	-	60
GLOCESTER	996	75	-	1,071
HOPKINTON	239	206	(552)	(108)
JAMESTOWN	2,115	3,607	9,208	14,929
JOHNSTON	2,417	56	-	2,473
LINCOLN	48,130	122	102	48,355
LITTLE COMPTON	2,580	439	10,697	13,716
MIDDLETOWN	335,948	11,522	21,435	368,905
NARRAGANSETT	41,551	4,049	101,414	147,014
NEWPORT	793,757	22,281	95,048	911,085
NEW SHOREHAM	111,140	1,504	239,797	352,441
NORTH KINGSTOWN	28,880	5,056	720	34,656
NORTH PROVIDENCE	-	1,056	-	1,056
NORTH SMITHFIELD	1,078	105	-	1,182
PAWTUCKET	29,651	1,230	123	31,004
PORTSMOUTH	3,503	1,823	3,019	8,345
PROVIDENCE	726,061	43,419	3,873	773,353
RICHMOND	1,133	1,981	-	3,114
SCITUATE	2,227	120	493	2,840
SMITHFIELD	61,684	407	639	62,729
SOUTH KINGSTOWN	48,868	3,268	17,575	69,711
TIVERTON	8,926	1,254	1,317	11,497
WARREN	-	362	51	414
WARWICK	366,251	13,077	3,037	382,365
WESTERLY	248,325	5,002	103,553	356,880
WEST GREENWICH	40,827	212	219	41,258
WEST WARWICK	43,584	634	-	44,218
WOONSOCKET	19,616	967	86	20,669
Total	\$ 3,069,565	\$ 131,977	\$ 657,813	\$ 3,859,356

* 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, \$(1,102.11) was carried forward to April 2020.