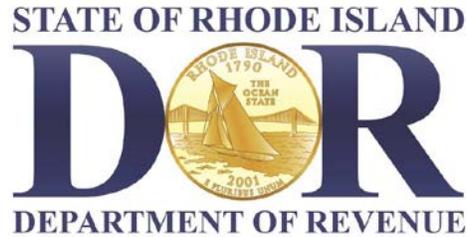


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Tax Report
FY 2020 Local 1.0 Percent Collections August 2019**

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 August 2019 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	August 2019	July 2019	\$ Difference	% Difference
Hotels	\$ 672,029	\$ 637,317	\$ 34,712	5.4 %
Room Resellers and Hosting Platforms	14,626	36,059	(21,433)	-59.4 %
Realtors and Homeowners	157,083	188,916	(31,833)	-16.9 %
Total	\$ 843,739	\$ 862,292	\$ (18,553)	-2.2 %
Year-over-Year	August 2019	August 2018	\$ Difference	% Difference
Hotels	\$ 672,029	\$ 631,048	\$ 40,981	6.5 %
Room Resellers and Hosting Platforms	14,626	10,500	4,127	39.3 %
Realtors and Homeowners	157,083	81,638	75,445	92.4 %
Total	\$ 843,739	\$ 723,186	\$ 120,552	16.7 %
Year to Date-over-Year to Date	FY 2020	FY 2019	\$ Difference	% Difference
Hotels	\$ 1,309,347	\$ 1,225,610	\$ 83,737	6.8 %
Room Resellers and Hosting Platforms	50,685	36,499	14,186	38.9 %
Realtors and Homeowners	345,999	209,673	136,326	65.0 %
Total	\$ 1,706,031	\$ 1,471,782	\$ 234,248	15.9 %



Mark A. Furcolo, Director
Rhode Island Department of Revenue
November 5, 2019

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2020.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) 574-8766.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	August 2019	July 2019	Percent Change *	Difference *
BARRINGTON	\$ 405	\$ 369	9.9%	\$ 36
BRISTOL	4,977	5,794	-14.1%	(818)
BURRILLVILLE	-	32	-100.0%	(32)
CENTRAL FALLS	443	20	2,145.4%	423
CHARLESTOWN	14,579	20,637	-29.4%	(6,058)
COVENTRY	5,143	5,443	-5.5%	(300)
CRANSTON	7,107	5,325	33.5%	1,783
CUMBERLAND	41	39	6.1%	2
EAST GREENWICH	154	216	-28.8%	(62)
EAST PROVIDENCE	3,035	3,722	-18.5%	(688)
EXETER	2	24	-92.4%	(23)
FOSTER	-	7	-100.0%	(7)
GLOCESTER	121	193	-37.4%	(72)
HOPKINTON	95	166	-43.2%	(72)
JAMESTOWN	3,373	6,753	-50.1%	(3,380)
JOHNSTON	459	461	-0.6%	(3)
LINCOLN	6,533	6,180	5.7%	353
LITTLE COMPTON	5,796	4,552	27.3%	1,244
MIDDLETOWN	93,973	90,568	3.8%	3,405
NARRAGANSETT	51,594	65,322	-21.0%	(13,728)
NEWPORT	210,345	204,051	3.1%	6,294
NEW SHOREHAM	94,588	104,864	-9.8%	(10,276)
NORTH KINGSTOWN	4,966	8,868	-44.0%	(3,902)
NORTH PROVIDENCE	-	258	-100.0%	(258)
NORTH SMITHFIELD	131	152	-14.1%	(21)
PAWTUCKET	4,676	4,542	2.9%	133
PORTSMOUTH	1,680	3,659	-54.1%	(1,979)
PROVIDENCE	112,740	119,232	-5.4%	(6,492)
RICHMOND	1,386	908	52.5%	477
SCITUATE	383	354	8.3%	29
SMITHFIELD	8,904	9,147	-2.7%	(243)
SOUTH KINGSTOWN	17,555	20,131	-12.8%	(2,575)
TIVERTON	2,087	2,155	-3.2%	(68)
WARREN	2	153	-98.6%	(151)
WARWICK	64,247	62,142	3.4%	2,105
WESTERLY	105,457	88,223	19.5%	17,233
WEST GREENWICH	6,624	6,654	-0.5%	(30)
WEST WARWICK	7,267	7,601	-4.4%	(335)
WOONSOCKET	2,874	3,373	-14.8%	(498)
Total	\$ 843,739	\$ 862,292	-2.2%	\$ (18,553)

* 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

August 2019 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 11	\$ 394	\$ 405
BRISTOL	4,446	174	357	4,977
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	443	443
CHARLESTOWN	1,612	95	12,872	14,579
COVENTRY	5,084	17	42	5,143
CRANSTON	7,017	16	74	7,107
CUMBERLAND	-	-	41	41
EAST GREENWICH	41	2	111	154
EAST PROVIDENCE	2,861	148	26	3,035
EXETER	-	2	-	2
FOSTER	-	-	-	-
GLOCESTER	120	1	-	121
HOPKINTON	90	5	-	95
JAMESTOWN	817	1,124	1,432	3,373
JOHNSTON	459	-	-	459
LINCOLN	6,437	4	93	6,533
LITTLE COMPTON	887	57	4,852	5,796
MIDDLETOWN	84,611	534	8,828	93,973
NARRAGANSETT	12,638	640	38,316	51,594
NEWPORT	193,142	5,943	11,260	210,345
NEW SHOREHAM	43,179	88	51,321	94,588
NORTH KINGSTOWN	4,655	43	268	4,966
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	131	-	-	131
PAWTUCKET	4,552	98	26	4,676
PORTSMOUTH	727	136	817	1,680
PROVIDENCE	109,655	2,299	785	112,740
RICHMOND	293	1,093	-	1,386
SCITUATE	351	1	31	383
SMITHFIELD	8,876	19	9	8,904
SOUTH KINGSTOWN	12,031	196	5,328	17,555
TIVERTON	1,471	58	558	2,087
WARREN	-	2	-	2
WARWICK	61,760	1,453	1,035	64,247
WESTERLY	87,674	214	17,568	105,457
WEST GREENWICH	6,422	12	190	6,624
WEST WARWICK	7,226	41	-	7,267
WOONSOCKET	2,766	104	4	2,874
Total	\$ 672,029	\$ 14,626	\$ 157,083	\$ 843,739

* 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, \$(92.25) was carried forward to September 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

July 2019 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 113	\$ 255	\$ 369
BRISTOL	4,921	386	488	5,794
BURRILLVILLE	-	32	-	32
CENTRAL FALLS	-	20	-	20
CHARLESTOWN	1,440	312	18,885	20,637
COVENTRY	5,271	115	57.95	5,443
CRANSTON	4,969	336	20	5,325
CUMBERLAND	-	39	-	38.53
EAST GREENWICH	67	149	-	216
EAST PROVIDENCE	2,981	679	63	3,722
EXETER	-	24	-	24
FOSTER	-	7	-	7
GLOCESTER	139	54	-	193
HOPKINTON	90	77	-	166
JAMESTOWN	391	1,122	5,240	6,753
JOHNSTON	437	24	-	461
LINCOLN	6,128	53	-	6,180
LITTLE COMPTON	755	211	3,586	4,552
MIDDLETOWN	81,328	3,084	6,156	90,568
NARRAGANSETT	12,098	1,695	51,529	65,322
NEWPORT	185,100	5,383	13,568	204,051
NEW SHOREHAM	40,493	1,211	63,160	104,864
NORTH KINGSTOWN	7,801	668	399	8,868
NORTH PROVIDENCE	-	258	-	258
NORTH SMITHFIELD	120	32	-	152
PAWTUCKET	4,122	336	84	4,542
PORTSMOUTH	1,755	498	1,405	3,659
PROVIDENCE	105,828	12,452	952	119,232
RICHMOND	205	703	-	908
SCITUATE	292	41	21	354
SMITHFIELD	8,486	59	601.52	9,147
SOUTH KINGSTOWN	10,827	1,456	7,847	20,131
TIVERTON	1,229	276	650	2,155
WARREN	-	75	78	153
WARWICK	58,800	2,990	352	62,142
WESTERLY	74,119	592	13,512	88,223
WEST GREENWICH	6,584	67	3	6,654
WEST WARWICK	7,419	183	-	7,601
WOONSOCKET	3,125	246	1.76	3,373
Total	\$ 637,317	\$ 36,059	\$ 188,916	\$ 862,292

* 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, \$(204.63) was carried forward to August 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Year-over-Year Collections

MUNICIPALITY	August 2019	August 2018	Percent Change *	Difference *
BARRINGTON	\$ 405	\$ 307	32.1%	\$ 98
BRISTOL	4,977	5,303	-6.2%	(327)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	443	110	304.6%	334
CHARLESTOWN	14,579	9,077	60.6%	5,502
COVENTRY	5,143	3,992	28.8%	1,151
CRANSTON	7,107	910	681.1%	6,197
CUMBERLAND	41	-	n/a	41
EAST GREENWICH	154	92	66.6%	61
EAST PROVIDENCE	3,035	3,156	-3.9%	(122)
EXETER	2	-	n/a	2
FOSTER	-	54	-100.0%	(54)
GLOCESTER	121	138	-12.3%	(17)
HOPKINTON	95	95	0.0%	(0)
JAMESTOWN	3,373	2,969	13.6%	404
JOHNSTON	459	453	1.2%	5
LINCOLN	6,533	4,830	35.3%	1,704
LITTLE COMPTON	5,796	4,351	33.2%	1,445
MIDDLETOWN	93,973	86,702	8.4%	7,271
NARRAGANSETT	51,594	38,188	35.1%	13,406
NEWPORT	210,345	196,129	7.2%	14,216
NEW SHOREHAM	94,588	52,785	79.2%	41,803
NORTH KINGSTOWN	4,966	6,091	-18.5%	(1,125)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	131	134	-2.6%	(4)
PAWTUCKET	4,676	6,969	-32.9%	(2,293)
PORTSMOUTH	1,680	1,309	28.4%	371
PROVIDENCE	112,740	108,338	4.1%	4,401
RICHMOND	1,386	1,032	34.3%	354
SCITUATE	383	352	8.9%	31
SMITHFIELD	8,904	7,445	19.6%	1,459
SOUTH KINGSTOWN	17,555	16,796	4.5%	759
TIVERTON	2,087	492	324.1%	1,595
WARREN	2	40	-94.8%	(38)
WARWICK	64,247	62,981	2.0%	1,266
WESTERLY	105,457	84,474	24.8%	20,982
WEST GREENWICH	6,624	6,477	2.3%	147
WEST WARWICK	7,267	8,008	-9.3%	(741)
WOONSOCKET	2,874	2,607	10.2%	267
Total	\$ 843,739	\$ 723,186	16.7%	\$ 120,552

* 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

August 2018 Collections by Component

MUNICIPALITY	Hosting			Grand Total
	Hotels	Platforms and Room Resellers *	Realtors and Home Owners *	
BARRINGTON	\$ -	\$ -	\$ 307	\$ 307
BRISTOL	4,476	74	753	5,303
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	110	110
CHARLESTOWN	1,912	-	7,164	9,077
COVENTRY	3,992	-	-	3,992
CRANSTON	845	4	61	910
CUMBERLAND	-	-	-	-
EAST GREENWICH	17	-	76	92
EAST PROVIDENCE	3,076	80	-	3,156
EXETER	-	-	-	-
FOSTER	54	-	-	54
GLOCESTER	138	-	-	138
HOPKINTON	95	-	-	95
JAMESTOWN	614	1,300	1,055	2,969
JOHNSTON	453	-	-	453
LINCOLN	4,830	-	-	4,830
LITTLE COMPTON	903	-	3,448	4,351
MIDDLETOWN	81,630	-	5,072	86,702
NARRAGANSETT	12,102	-	26,087	38,188
NEWPORT	179,279	5,175	11,675	196,129
NEW SHOREHAM	39,595	-	13,190	52,785
NORTH KINGSTOWN	5,563	-	528	6,091
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	134	-	-	134
PAWTUCKET	6,808	74	87	6,969
PORTSMOUTH	521	-	787	1,309
PROVIDENCE	106,568	1,669	102	108,338
RICHMOND	223	809	-	1,032
SCITUATE	329	-	22	352
SMITHFIELD	7,445	-	-	7,445
SOUTH KINGSTOWN	12,200	-	4,596	16,796
TIVERTON	-	-	492	492
WARREN	-	-	40	40
WARWICK	61,537	1,259	185	62,981
WESTERLY	78,716	-	5,759	84,474
WEST GREENWICH	6,433	-	44	6,477
WEST WARWICK	8,008	-	-	8,008
WOONSOCKET	2,551	57	-	2,607
Total	\$ 631,048	\$ 10,500	\$ 81,638	\$ 723,186

* 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, \$(39.41) was carried forward to September 2018.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2020 YTD	FY 2019 YTD	Percent Change *	Difference *
BARRINGTON	\$ 774	\$ 1,025	-24.5%	\$ (251)
BRISTOL	10,771	10,869	-0.9%	(99)
BURRILLVILLE	32	28	12.7%	4
CENTRAL FALLS	463	123	275.4%	339
CHARLESTOWN	35,216	25,410	38.6%	9,805
COVENTRY	10,586	9,930	6.6%	657
CRANSTON	12,432	2,288	443.3%	10,144
CUMBERLAND	79	28	179.4%	51
EAST GREENWICH	370	208	77.5%	162
EAST PROVIDENCE	6,757	6,437	5.0%	320
EXETER	26	-	n/a	26
FOSTER	7	118	-93.9%	(111)
GLOCESTER	314	321	-2.3%	(7)
HOPKINTON	261	317	-17.8%	(56)
JAMESTOWN	10,125	9,361	8.2%	764
JOHNSTON	920	967	-4.8%	(47)
LINCOLN	12,714	9,184	38.4%	3,530
LITTLE COMPTON	10,349	9,685	6.9%	663
MIDDLETOWN	184,541	164,254	12.4%	20,287
NARRAGANSETT	116,917	88,721	31.8%	28,196
NEWPORT	414,396	388,447	6.7%	25,949
NEW SHOREHAM	199,451	110,164	81.0%	89,287
NORTH KINGSTOWN	13,834	13,404	3.2%	430
NORTH PROVIDENCE	258	82	216.0%	176
NORTH SMITHFIELD	282	312	-9.5%	(30)
PAWTUCKET	9,218	11,886	-22.4%	(2,668)
PORTSMOUTH	5,338	4,038	32.2%	1,301
PROVIDENCE	231,972	219,292	5.8%	12,679
RICHMOND	2,294	2,083	10.1%	211
SCITUATE	737	807	-8.7%	(70)
SMITHFIELD	18,051	14,953	20.7%	3,098
SOUTH KINGSTOWN	37,686	35,704	5.5%	1,981
TIVERTON	4,242	1,247	240.2%	2,995
WARREN	155	219	-29.2%	(64)
WARWICK	126,389	129,255	-2.2%	(2,865)
WESTERLY	193,680	165,771	16.8%	27,910
WEST GREENWICH	13,278	13,834	-4.0%	(556)
WEST WARWICK	14,868	15,541	-4.3%	(673)
WOONSOCKET	6,247	5,468	14.2%	779
Total	\$ 1,706,031	\$ 1,471,782	15.9%	\$ 234,248

^ 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 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 125	\$ 649	\$ 774
BRISTOL	9,366	560	844	10,771
BURRILLVILLE	-	32	-	32
CENTRAL FALLS	-	20	443.01	463
CHARLESTOWN	3,052	407	31,757	35,216
COVENTRY	10,354	132	100	10,586
CRANSTON	11,986	352	94	12,432
CUMBERLAND	-	39	41	79
EAST GREENWICH	108	151	111	370
EAST PROVIDENCE	5,842	826	89	6,757
EXETER	-	26	-	26
FOSTER	-	7	-	7
GLOCESTER	259	55	-	314
HOPKINTON	180	81	-	261
JAMESTOWN	1,208	2,246	6,672	10,125
JOHNSTON	895	24	-	920
LINCOLN	12,564	57	93	12,714
LITTLE COMPTON	1,642	268	8,439	10,349
MIDDLETOWN	165,939	3,618	14,984	184,541
NARRAGANSETT	24,736	2,335	89,846	116,917
NEWPORT	378,242	11,325	24,828	414,396
NEW SHOREHAM	83,672	1,299	114,481	199,451
NORTH KINGSTOWN	12,456	711	667	13,834
NORTH PROVIDENCE	-	258	-	258
NORTH SMITHFIELD	250	32	-	282
PAWTUCKET	8,674	434	110	9,218
PORTSMOUTH	2,482	634	2,222	5,338
PROVIDENCE	215,483	14,751	1,737	231,972
RICHMOND	498	1,796	-	2,294
SCITUATE	644	41	52	737
SMITHFIELD	17,362	78	610.95	18,051
SOUTH KINGSTOWN	22,858	1,652	13,175	37,686
TIVERTON	2,700	333	1,209	4,242
WARREN	-	77	78	155
WARWICK	120,560	4,443	1,386	126,389
WESTERLY	161,793	807	31,081	193,680
WEST GREENWICH	13,006	79	193	13,278
WEST WARWICK	14,645	223	-	14,868
WOONSOCKET	5,891	350	5.98	6,247
Total	\$ 1,309,347	\$ 50,685	\$ 345,999	\$ 1,706,031

* 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, \$(92.25) was carried forward to September 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2019 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 102	\$ 923	\$ 1,025
BRISTOL	9,002	496	1,372	10,869
BURRILLVILLE	-	28	-	28
CENTRAL FALLS	-	14	110	123
CHARLESTOWN	3,395	204	21,812	25,410
COVENTRY	9,776	151	3	9,930
CRANSTON	1,874	272	143	2,288
CUMBERLAND	-	28	-	28
EAST GREENWICH	57	62	89	208
EAST PROVIDENCE	6,125	311	-	6,437
EXETER	-	-	-	-
FOSTER	100	19	-	118
GLOCESTER	253	68	-	321
HOPKINTON	189	29	100	317
JAMESTOWN	1,170	2,935	5,257	9,361
JOHNSTON	937	30	-	967
LINCOLN	9,153	31	-	9,184
LITTLE COMPTON	1,666	250	7,770	9,685
MIDDLETOWN	149,797	1,760	12,697	164,254
NARRAGANSETT	23,231	1,862	63,628	88,721
NEWPORT	352,953	10,563	24,931	388,447
NEW SHOREHAM	73,243	1,381	35,540	110,164
NORTH KINGSTOWN	11,767	417	1,220	13,404
NORTH PROVIDENCE	-	82	-	82
NORTH SMITHFIELD	274	38	-	312
PAWTUCKET	11,397	386	103	11,886
PORTSMOUTH	1,628	463	1,946	4,038
PROVIDENCE	210,177	7,783	1,332	219,292
RICHMOND	436	1,647	-	2,083
SCITUATE	661	33	114	807
SMITHFIELD	14,683	33	237	14,953
SOUTH KINGSTOWN	23,974	916	10,814	35,704
TIVERTON	-	232	1,015	1,247
WARREN	-	120	99	219
WARWICK	125,484	3,072	698	129,255
WESTERLY	147,846	404	17,521	165,771
WEST GREENWICH	13,591	42	201	13,834
WEST WARWICK	15,469	72	-	15,541
WOONSOCKET	5,303	165	-	5,468
Total	\$ 1,225,610	\$ 36,499	\$ 209,673	\$ 1,471,782

* 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, \$(39.41) was carried forward to September 2018.