

Exhibit A

First is Beach, Second is Kiosk

Boucher Brothers Miami Beach 21 & 46 Street, LLC
Revenue Breakdown by Category
January 1, 2020 to December 31, 2020

	Sand Rentals/RC 21st Rentals	Sand Accessories	Sand Lotions	Sand 21st F&B	F&B Room Charges	Building 21st F&B - EasyO	Building 21st F&B	Building Lotions	Group Events	Beach Displacement	Resort Fees	Sand 46th Rentals	Sand Accessories	Sand Lotions	Building 46th F&B	Building Lotions
Janaury 2020	20,055.00	-	315.00	3,716.00	2,575.00	-	6,387.00	-	94,985.05	-	33,786.00	2,400.00	-	-	611.00	-
February 2020	18,815.00	-	420.00	3,447.00	920.00	-	4,943.00	-	5,665.00	-	38,036.00	1,985.00	-	-	550.00	-
March 2020	14,980.00	-	345.00	2,220.00	1,665.00	-	2,889.00	15.00	-	-	22,924.13	394.00	-	-	133.00	-
April 2020																
May 2020																
June 2020	32,650.00	-	225.00	2,807.00	1,265.00	-	2,214.00	-	-	-	14,044.33	13,068.00	-	-	-	-
July 2020	22,500.00	-	225.00	2,314.00	485.00	-	175.00	-	-	-	(328.72)	12,350.00	-	-	-	-
August 2020	37,520.00	-	345.00	4,764.00	650.00	-	-	-	-	-	13,386.17	17,862.00	-	-	-	-
September 2020	25,115.00	-	150.00	4,177.00	745.00	-	-	-	-	-	16,751.50	11,622.00	-	-	-	-
October 2020	17,870.00	-	195.00	3,355.00	-	-	-	-	-	-	19,385.80	4,544.00	-	-	-	-
November 2020	13,095.00	-	150.00	2,202.00	-	-	-	-	-	-	21,694.60	2,930.00	-	-	-	-
December 2020	16,685.00	-	195.00	3,374.00	-	-	-	-	-	-	28,781.60	2,028.00	-	-	-	-
Gross Sales	219,285.00	-	2,565.00	32,376.00	8,305.00	-	16,608.00	15.00	100,650.05	-	208,461.41	69,183.00	-	-	1,294.00	-
Less Sales Tax	(13,563.81)	-	(204.86)	(575.38)	(698.55)	-	(1,090.92)	(0.98)	-	-	-	(4,525.99)	-	-	(225.52)	-
Net Sales	205,721.19	-	2,360.14	31,800.62	7,606.45	-	15,517.07	14.02	100,650.05	-	208,461.41	64,657.01	-	-	1,068.47	-

	Sand	Building
Sand Revenue	520,606.82	520,606.82
Group Events	100,650.05	100,650.05
Building Revenue	16,599.56	16,599.56
Beach Displacement	-	-
Total Gross Receipts	637,856.43	621,256.87
		16,599.56 Beach

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Boucher Brothers Miami Beach 21 & 46 Street, LLC
Revenue Breakdown by Category
Calendar Year January 1, 2019 to December 31, 2019

	Sand Rentals/RC	Sand	Sand	Sand	Room	Building	Building	Building	Group	Beach	Resort	Sand	Sand	Sand	Building	Building
	21st Rentals	Accessories	Lotions	21st F&B	Charges	21st F&B - EasyO	21st F&B	Lotions	Events	Displacement	Fees	46th Rentals	Accessories	Lotions	46th F&B	Lotions
January 2019	16,975.00	-	105.00	3,262.00	930.00	415.00	11,464.00	-	-	-	33,786.00	2,301.00	15.00	30.00	1,197.00	-
February 2019	23,165.00	-	195.00	4,959.00	6,309.00	543.00	12,058.00	-	1,134.33	-	33,786.00	3,230.00	-	150.00	1,678.00	-
March 2019	31,210.00	15.00	420.00	6,200.00	7,857.00	585.00	16,530.00	-	-	15,183.81	33,786.00	6,803.00	10.00	15.00	1,776.00	-
April 2019	20,440.00	-	15.00	500.00	14,222.16	57.00	8,054.00	-	-	-	33,786.00	3,832.00	40.00	45.00	2,794.00	-
May 2019	27,845.00	-	150.00	5,165.00	7,887.00	210.00	12,055.00	-	-	-	33,786.00	6,278.00	15.00	60.00	2,084.00	-
June 2019	25,735.00	-	405.00	4,793.00	7,744.26	-	10,679.50	30.00	-	-	33,786.00	3,232.00	-	-	1,501.50	-
July 2019	32,020.00	-	435.00	8,369.00	11,760.93	-	13,639.00	-	-	-	33,786.00	5,632.00	10.00	-	2,013.00	-
August 2019	23,780.00	-	300.00	4,427.00	4,573.00	-	10,765.00	-	-	-	33,786.00	4,786.00	10.00	-	1,634.00	-
September 2019	13,660.00	-	345.00	2,219.00	1,665.00	-	5,449.00	-	30,513.54	-	33,786.00	2,523.00	-	-	815.00	-
October 2019	14,740.00	-	255.00	2,521.00	1,820.00	-	6,876.00	-	7,500.00	-	33,786.00	2,109.00	-	-	822.00	-
November 2019	13,765.00	-	270.00	3,444.00	1,700.00	-	6,327.00	15.00	-	-	33,786.00	2,699.00	-	-	801.00	-
December 2019	12,045.00	-	150.00	4,006.00	3,435.00	-	4,201.00	-	-	-	29,780.00	1,426.00	-	-	944.00	-
Gross Sales	255,380.00	15.00	3,045.00	49,865.00	69,903.35	1,810.00	118,097.50	45.00	39,147.87	15,183.81	401,426.00	44,851.00	100.00	300.00	18,059.50	-
Less Sales Tax	(16,707.10)	(0.98)	(199.21)	(4,117.29)	(4,573.12)	(149.45)	(9,751.17)	(2.94)	-	-	-	(2,934.18)	(6.54)	(19.63)	(1,491.15)	-
Net Sales	238,672.90	14.02	2,845.79	45,747.71	65,330.23	1,660.55	108,346.33	42.06	39,147.87	15,183.81	401,426.00	41,916.82	93.46	280.37	16,568.35	-

	Sand Revenue	796,327.30	Adjustment Based on Actuals			
	Group Events	39,147.87	Sand Sales %	Subject to Sand Tax	Paid w MG	Sand Tax Due
	Building Revenue	126,617.29	0.84	20,886.88	18,300.00	2,586.88
	Beach Displacement - City Already Paid	15,183.81				
	Adjustment to Match Accounting Records	13,392.93				
	Total Gross Receipts	990,669.20				

Note - Resort Fees are treated as all earned out on the sand since this is for the rental of Beach Equipment

Exhibit A

Boucher Brothers Miami Beach, LLC
Sales Reconciliation
Tax Year 2020

	Annual	January	February	March	April	May	June	July	August	September	October	November	December
Beach Equipment	1,788,219.42	281,022.17	231,958.41	128,689.58			247,113.75	156,060.66	213,979.58	187,001.30	136,393.73	85,895.21	120,105.03
Food & Beverage	276,270.39	56,305.10	46,659.04	31,123.04			34,971.40	19,531.66	24,725.39	20,462.16	15,126.11	9,714.35	17,652.14
Lotions & Sundries	43,254.47	7,421.27	4,620.46	3,078.18			7,711.13	6,566.30	4,897.53	3,518.97	1,649.65	1,560.86	2,230.12
Watersports	114,609.71	15,169.27	8,432.39	4,551.32			35,569.61	24,588.39	12,186.77	5,224.23	1,570.08	4,719.56	2,598.09
Resort Fees	441,917.83	113,632.50	100,627.00	56,304.98			9,866.78	20,563.49	19,359.60	20,780.96	29,872.22	32,372.22	38,538.08
Income - Groups	11,128.15	1,110.75	10,017.40	-			-	-	-	-	-	-	-
Special Events Income	6,946.59	-	6,946.59	-			-	-	-	-	-	-	-
Beach Displacement Fee	92,790.27	37,383.18	-	-			-	-	-	-	-	-	55,407.09
Boucher Adjustment they are researching	12,118.53	-	-	-			-	-	-	-	-	-	12,118.53
Missing TKS Numbers	-	-	-	-			-	-	-	-	-	-	-
Total Calendar Year 2020 Revenues	2,787,255.36	512,044.24	409,261.29	223,747.10	-	-	335,232.67	227,310.50	275,148.87	236,987.62	184,611.79	134,262.20	248,649.08

Exhibit A

Boucher Brothers Miami Beach, LLC
True-Up - 2019 Year

Rent Paid to City Year	
First Payment Made to City - 1/1/19	321,000.00
Second Payment Made to City 6/1/19	321,000.00
Third Payment Made to City 11/1/19	321,000.00
Total Payments to the City	963,000.00

	Food & Beverage	Lockers & Sundries	Parasailing & Water Sports	Resort Fee	Rentals	Unreconciled Diff	Totals	Due to City
Total Rentals/Sales	869,695.17	94,748.50	341,600.93	1,177,722.93	3,946,759.52	47,007.87	6,477,534.92	
Rental Rate	15%	20%	20%	20%	20%	20%		
Base Rent	130,454.28	18,949.70	68,320.19	235,544.59	789,351.90	9,401.57	1,252,022.23	
Sales Tax	9,131.80	1,326.48	4,782.41	16,488.12	55,254.63	658.11	87,641.56	
	139,586.07	20,276.18	73,102.60	252,032.71	844,606.54	10,059.68	1,339,663.78	
Rent Due to City								1,339,663.78

Rent Due to City	1,339,663.78
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Minimum Guarantee Paid Per Above	(963,000.00)
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Balance Due to City True-Up - March 1, 2020	376,663.78
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