AMENDMENT 1 TO
DEVELOPER'S PUBLIC REPORT
FOR A CONDOMINIUM

CONDOMINIUM PROJECT NAME:	KIPUKA AT HOAKALEI, INCREMENT 10
PROJECT ADDRESS:	End of Kaikohola Street Ewa Beach, Hawaii 96706
REGISTRATION NUMBER:	7543
EFFECTIVE DATE OF REPORT:	February 24, 2015
THIS AMENDMENT:	☒ Must be read together with ☒ Developer's Public Report dated June 24, 2014 ☐ Amended Report dated _____ ☐ Supersedes all prior amendments: Includes all prior amendment(s) and must be read together with ☐ Developer's Public Report dated _____ ☐ Amended Report dated _____
DEVELOPER(S):	Kipuka at Hoakalei, LLC

Preparation of this Amendment

The Developer prepared this amendment pursuant to the Condominium Property Act, Section 514B-56, Hawaii Revised Statutes (HRS), as amended from time to time. Section 514B-56, HRS, requires that after the Commission has issued an effective date for the Developer's Public Report, if there are any changes, either material or pertinent changes, or both, regarding the information contained in or omitted from the Developer's Public Report, or if the developer desires to update or change the information set forth in the Developer's Public Report, the developer shall immediately submit to the Commission an amendment to the Developer's Public Report or an amended Developer's Public Report clearly reflecting the change, together with such supporting information as may be required by the Commission, to update the information contained in the Developer's Public Report.

The law defines "material change" as used in parts IV and V of Chapter 514B, HRS means any change that directly, substantially, and adversely affects the use or value of (1) A purchaser's unit or appurtenant limited common elements; or (2) Those amenities of the project available for the purchaser's use.

The law defines "pertinent change" to mean, as determined by the commission, a change not previously disclosed in the most recent public report that renders the information contained in the public report or in any disclosure statement inaccurate, including, but not limited to (1) The size, construction materials, location, or permitted use of a unit or its appurtenant limited common element; (2) The size, use, location, or construction materials of the common elements of the project; or (3) The common interest appurtenant to the unit. A pertinent change does not necessarily constitute a material change.

The filing of an amendment to the Developer's Public Report or an amended Developer's Public Report, in and of itself, shall not be grounds for a purchaser to cancel or rescind a sales contract. A purchaser's right to cancel or rescind a sales contract shall be governed by sections 514B-86 and 514B-87, HRS, the terms and conditions of the purchaser's contract for sale, and applicable common law.

This material can be made available for individuals with special needs. Please call the Senior Condominium Specialist at (808) 586-2643 to submit your request.

This Amendment has not been prepared or issued by the Real Estate Commission or any other governmental agency. The issuance by the Commission of an effective date for this amendment to the Developer's Public Report (1) does not mean that the Commission approves or disapproves of the project; (2) does not mean that the Commission thinks that either all material facts, material changes, or pertinent changes about the project have been fully or adequately disclosed; and (3) is not the Commission's judgment of the value or merits of the project.

The law defines "material facts" to mean any fact, defect, or condition, past or present that to a reasonable person, would be expected to measurably affect the value of the project, unit, or property being offered or proposed to be offered for sale.

This amendment may be used by the Developer for promotional purposes only if it is used with the last Developer's Public Report in its entirety.

Prospective purchasers and purchasers are encouraged to read this amendment carefully and to seek professional advice.

Summary of Changes from Earlier Developer's Public Report are Described Beginning on the Next Page

Summary of Changes from Earlier Developer's Public Report:

This summary contains a general description of the changes, if any, made by the developer since the last Developer's Public Report was issued an effective date. It is not necessarily all inclusive. Prospective purchasers and purchasers must read this amendment together with the last Developer's Public Report with the effective date as noted on the top of page 1 if they wish to know the specific changes that have been made.

Changes made are as follows (include a description of what the change is and page number and or exhibit alphabet or number; additional pages may be used):

1. The purpose of this Amended Report is to replace the entire Exhibit J of the Developer's Public Report for this increment, thereby disclosing budgets approved for 2015 and effective 1/1/15. The monthly fees for each unit are summarized on pg. 4 of Exhibit J as follows:

a. Kipuka at Hoakalei Condominium Association budget: $247.18 (plus a cable fee of $79.36). See pgs. 5 & 6 for details.

b. Hoakalei Resort Community Assoc. (Master Assoc.) budget: $36.00 (plus $20.00 Residents Club fee). See pgs. 7, 8 & 9 for details on the Master Assoc. budget and pgs. 10 & 11 regarding the Residents Club.

c. Total monthly fees: $382.54 ($20.78 less than 2014 notwithstanding item 2 below).

Please see pgs. 1 and 2 for introductory comments regarding each of the above budgets.

2. Purchasers are reminded that the 2014 budget provided for certain interim reductions/waivers for amenities that had not yet been completed. These are no longer applicable because of completion of the Recreation Area and Phase 1 of the Residents Club and their elimination is reflected in the 2015 budget. A future increase in the Residents Club fee can be expected on completion of Phase 2 of the Residents Club.

3. The developer represents that there have been no material changes in the status of title or encumbrances, nor any other changes since the effective date of the Developer's Public Report. Please read this Amended Report together with prior report carefully and should you have any questions or concerns, please contact the developer.

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Changes continued:

This material can be made available for individuals with special needs. Please call the Senior Condominium Specialist at (808) 586-2643 to submit your request.

The Developer declares subject to the penalties set forth in Section 514B-69, HRS that this project continues to conform to the existing underlying county zoning for the project, zoning and building ordinances and codes and all applicable permitting requirements adopted by the county in which the project is located, all in accordance with Sections 514B-5 and 32(a) (13), HRS.

For any conversion, if any variances have been granted, they are specified in Section 1.14 of this report as amended, and, if purchaser deposits are to be used by the Developer to cure any violations of zoning, permitting requirements or rules of the county in which the project is located, the violation is specified in Section 1.15 of this report as amended, along with the requirements to cure any violation, and Section 5.5 specifies the date by which the cure will be completed.

The Developer hereby certifies that all the information contained in this report as amended and the exhibits attached to this report (if any) as amended and all documents to be furnished by the Developer to purchasers concerning the project have been reviewed by the Developer and are, to the best of the Developer's knowledge, information and belief, true, correct and complete. The Developer hereby agrees promptly to amend this report as amended to report and include either or all material facts, material or pertinent changes to any information contained in or omitted from this report and to file annually a report to update the material contained in this report as amended at least 30 days prior to the anniversary date of the effective date of this report.

KIPUKA AT HOAKALEI, LLC

Printed Name of Developer

Duly Authorized Signatory*

1/5/15

Date

Tsutomu Sagawa, President of Haseko Development, Inc., as Manager of Developer

Printed Name & Title of Person Signing Above

Distribution:

Department of Finance, City and County of Honolulu

Planning Department, City and County of Honolulu

***Must be signed for a corporation by an officer; for a partnership or limited liability partnership (LLP) by the general partner; for a limited liability company (LLC) by the manager or an authorized member; and for an individual by the individual.**

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EXHIBIT J

Kīpuka at Hoakalei, Increment 10

ESTIMATED ANNUAL BUDGET
2015

Included in this Exhibit J are the 2015 operating budgets for the Association of Unit Owners of Kīpuka at Hoakalei ("Condominium Association") and the Hoakalei Resort Community Association ("Master Association") (collectively, the "Budgets"). The Budgets were prepared by Certified Management, Inc. dba Associa Hawaii ("Certified Management") acting in its capacity as the Managing Agent for each of the Associations, and were adopted by the boards of directors of each of the respective associations.

The chart of Estimated Maintenance and Other Fees per Unit covering Increment 10 (see Exhibit J, page 4) was prepared by the Developer, and summarizes the estimated monthly maintenance fees for each of the Units in the Project based on the information contained in the Budgets as described below. A certification by Certified Management concerning the preparation of the Budgets is also included (see Exhibit J, page 3).

PURCHASERS ARE ADVISED THAT WHILE THE BUDGETS SET FORTH THE PROJECTED EXPENSES AND INCOME OF THE CONDOMINIUM AND MASTER ASSOCIATIONS FOR THE CALENDAR YEAR 2015, THE BUDGETS ARE ESTIMATES ONLY, AND THE ACTUAL EXPENSES INCURRED AND INCOME REALIZED BY THE RESPECTIVE ASSOCIATIONS MAY BE MORE OR LESS THAN THE AMOUNTS SHOWN AND MAY INCLUDE EXPENSE CATEGORIES NOT REFLECTED IN THE BUDGETS. PURCHASERS ARE FURTHER ADVISED THAT THE INCLUSION OF SUCH BUDGETS IN THIS EXHIBIT ARE NOT INTENDED TO BE AND DO NOT CONSTITUTE ANY WARRANTY OR REPRESENTATION BY THE DEVELOPER THAT THE BUDGET IS ACCURATE OR THAT THE ACTUAL EXPENSES INCURRED WILL NOT EXCEED THE BUDGETED EXPENSES.

Condominium Association Budget

The Condominium Association Budget prepared by Certified Management is attached hereto (see Exhibit J, pages 5 and 6). The budget represents the approved budget for the merged increments for the Kīpuka at Hoakalei project and is the basis upon which maintenance fees will be assessed against the Units in the Project. PURCHASERS SHALL COMMENCE PAYMENT OF THE TOTAL MONTHLY ESTIMATED MAINTENANCE FEES EFFECTIVE ON THE DATE OF CONVEYANCE OF THE UNIT TO THE PURCHASER.

Purchasers are advised that the Condominium Association monthly operating expenses include the sum of $79.36 which is payable to Oceanic Time Warner Cable for Bundled Services (see Exhibit J, pages 4-6) and will be assessed to each homeowner regardless of whether or not they subscribe to the services proved by Oceanic.

Master Association Budget.

This budget previously adopted by the Master Association board for calendar year 2015 is attached hereto (see Exhibit J, pages 7 and 8). Purchasers are advised that, in addition to the monthly Master Association Fees, an additional sum of $20 per month per Unit fee will be collected by the Master Association from each Unit Owner to operate the first phase of the proposed Residents Club. A discussion concerning the budget for the proposed Residents Club follows in the last section below.

Master Association Full Build-Out Budget (Conceptual).

An affiliate of the Developer has prepared a conceptual budget for the Master Association at full build-out (see Exhibit J, page 9), that sets forth the estimated costs to operate the Master Association when the Hoakalei Resort is fully constructed at an indeterminate future time. The Conceptual Budget was prepared based on Haseko's current plan to operate the Hoakalei Resort featuring a recreational lagoon. Each expense line item in the Conceptual Budget is expressed in 2013 dollars. This budget is included for general informational purposes only since it is presently too early in the Hoakalei Resort's development process to definitively identify the specific amenities that will be developed and the timing of their construction. Accordingly, projected costs to operate the Master Association at full build-out are expected to periodically change as the development of the Hoakalei Resort progresses.

Residents Club Full Build-Out Budget (Conceptual)

An affiliate of the Developer has prepared conceptual budgets for the proposed Residents Club, both on an interim basis and at full build-out (in terms of the number of members that would have access to the Residents Club through their purchase of a residential unit within the Hoakalei Resort Community). See Exhibit J, pages 10 and 11. Until further notice, any shortfall will be subsidized by such affiliate of Developer to the extent that the actual costs incurred in operating the Residents Club (if and when developed) exceed the amounts charged to the Unit Owners for such costs. The Conceptual Budget sets forth the estimated costs to operate the Residents Club based on a phasing of the development of the physical improvements proposed for the Residents Club. The Conceptual Budget also makes certain assumptions on the number of members that the Residents Club will have over particular time periods. Each expense line item in the Conceptual Budget is expressed in 2013 dollars. This budget is included for general informational purposes only since the development of the Residents Club, including what specific amenities it will actually have, is subject to government approvals and subject to change. Accordingly, projected costs to operate the Residents Club at full build-out are expected to periodically change.

CERTIFICATE

Certified Management Inc., a Hawaii corporation, dba Associa Hawaii and the Managing Agent for the Association of Unit Owners for the Kīpuka at Hoakalei project and the Hoakalei Resort Community Association, does hereby certify that the 2015 annual budget and maintenance fees for said associations as set forth on pages 5, 6, 7 and 8 of this Exhibit J were prepared in accordance with generally accepted accounting principles.

CERTIFIED MANAGEMENT, INC.
a Hawaii corporation, dba Associa Hawaii

By: _____
Name: Leslie Chang
Its: As Agent for Kipuka at Hoakalei
Date: January 7, 2015

Kīpuka at Hoakalei, Increment 10

ESTIMATED MAINTENANCE AND OTHER FEES PER UNIT

CPR Lot / Unit Number	COMMON INTEREST (%)	MONTHLY MAINT. FEE ($) (Per Budget p. 5 & 6)	MONTHLY CABLE FEE ($) (Per Budget p 5 & 6)	MONTHLY MASTER ASSN. FEE ($) (Per Budget p. 7, 8, & 10)*	**TOTAL MONTHLY FEES ($)**
D55	11.111	247.18	79.36	56.00	382.54
D56	11.111	247.18	79.36	56.00	382.54
D57	11.111	247.18	79.36	56.00	382.54
D58	11.111	247.18	79.36	56.00	382.54
D59	11.111	247.18	79.36	56.00	382.54
D60	11.111	247.18	79.36	56.00	382.54
D61	11.111	247.18	79.36	56.00	382.54
D62	11.111	247.18	79.36	56.00	382.54
D63	11.112	247.18	79.36	56.00	382.54

* The total Monthly Master Association Fee includes the sum of $36.00 per month as reflected in the Master Association budget **(see pgs. 7 & 8)** plus the sum of $20.00 per month to partially cover the costs of operating the proposed Residents Club.

Note: The Real Estate Commission has not reviewed the estimates of maintenance fee assessments and disbursements for their accuracy or sufficiency.

Associa® Hawaii

PROJECT NUMBER: 643

MONTHLY BUDGET ANALYSIS FOR: Kipuka At Hoakalei

Approved budget to be effective on: January 1, 2015

Prepared By: Leslie Chang

Board Approved Date: September 23, 2014

		Approved 2014 Budget	Actual Monthly Average	Proposed 2015 Budget	Approved 2015 Budget
REVENUE:					
4070	MAINTENANCE ASSESSMENT	23,904	6,038	29,167	29,167
4080	MASTER ASSOCIATION DUES	4,716	582	4,248	4,248
4085	WATER REIMBURSEMENT	17,075	194	11,819	11,819
4110	CABLE ASSESSMENT	10,260	0	9,364	9,364
4120	START UP FEES	0	2,782	0	0
4200	USER FEE INCOME	0	67	2,360	2,360
4900	INVESTMENT INCOME	0	2	0	0
TOTAL REVENUES		55,955	9,664	56,958	56,958
EXPENSES:					
	OPERATING EXPENSES:				
5000	ADMINISTRATIVE	5,021	734	7,503	7,503
5200	COMMUNICATIONS	60	180	144	144
5400	INSURANCE	645	578	825	825
6000	UTILITIES	26,010	495	17,527	17,527
6045	CABLE SERVICE	10,260	0	9,364	9,364
6100	LANDSCAPING	6,100	0	11,100	11,100
6200	IRRIGATION	50	0	50	50
6300	OPERATIONS	0	0	90	90
6400	CONTRACTED SERVICES	25	0	2,806	2,806
6500	REPAIR & MAINTENANCE	340	0	1,505	1,505
7000	PROFESSIONAL SERVICES	3,834	635	2,940	2,940
9000	TAXES	110	106	103	103
TOTAL OPERATING EXPENSES:		52455	2729	53958	53958
TOTAL EXPENSES		52,455	2,729	53,958	53,958
NET INCOME		3,500	6,935	3,000	3,000
NET INCOME - NET LOAN PAYMENTS		3,500	6,935	3,000	3,000
	OPERATING RESERVE FUND TRANSFERS:				
1100/1200	TRANSFER TO OPERATING RESERVES	1,000	0	1,000	1,000
	REPLACEMENT RESERVE FUND TRANSFERS:				
3446	TRANSFER CLEARING-TO RESERVES	2,500	2,000	2,000	2,000
NET RESERVE TRANSFERS		(3,500)	(2,000)	(3,000)	(3,000)
NET INCOME & NET RESERVE TRANSFERS		0	4,935	(0)	(0)

NOTE: The budgeted revenues and expenses are based on accrual-basis accounting.

Associa® Hawaii

PROJECT NUMBER: 643

MAINTENANCE FEE ANALYSIS FOR: Kipuka At Hoakalei

Approved budget to be effective on: January 1, 2015

Prepared By: Leslie Chang

Board Approved Date: September 23, 2014

Unit Type	PerCent Common Interest	Number Of Units	Prior Year Maint Fees	Maint Fee Per Unit	Total Maint Fee	Cable Per unit	Wai Kai Hale Per Unit	Hoakalei Resort Per Unit	Total Hoakalei Fee	Total Amount Per Unit
1.00	0.847458	118	260.79	247.18	29,167.24	79.36	20.00	36.00	4,248.00	382.54
TOTALS	100.0000%	118		247.18	29,167.24	79.36	20.00	36.00	4,248.00	

Associa Hawaii

PROJECT NUMBER: 660

MONTHLY BUDGET ANALYSIS FOR: Hoakalei Resort Community Association

Approved budget to be effective on: January 1, 2015

Prepared By: Kanani Kaopua, CMCA

Board Approved Date: September 17, 2014

		2014 Budget	Actual Monthly Average	Proposed 2015 Budget	Approved 2015 Budget
REVENUE:	CHANGE-Fees, Dues, & Receipts =				
4000	ASSESSMENT INCOME	35,340	35,569	41,400	41,400
4200	USER FEE INCOME	100	189	100	100
4900	INVESTMENT INCOME	41	77	77	77
TOTAL REVENUES		35,481	35,835	41,577	41,577
EXPENSES:					
	OPERATING EXPENSES:				
5000	ADMINISTRATIVE	350	66	342	342
5200	COMMUNICATIONS	700	451	705	705
5400	INSURANCE	392	652	742	742
6000	UTILITIES	4,430	3,370	4,430	4,430
6100	LANDSCAPING	8,307	7,845	8,709	8,709
6400	CONTRACTED SERVICES	1,500	0	1,500	1,500
6500	REPAIR & MAINTENANCE	300	370	350	350
7000	PROFESSIONAL SERVICES	9,800	7,702	10,320	10,320
9000	TAXES	8	18	20	20
TOTAL OPERATING EXPENSES:		25787	20474	27118	27118
	NON-OPERATING EXPENSES:				
9800	RESERVE EXPENSES	2,500	0	2,500	2,500
TOTAL NON-OPERATING EXPENSES:		2500	0	2500	2500
TOTAL EXPENSES		28287	20474	29618	29618
NET INCOME		7194	15361	11959	11959
NET INCOME - NET LOAN PAYMENTS		7194	15361	11959	11959
	REPLACEMENT RESERVE FUND TRANSFERS:				
3446	TRANSFER CLEARING-TO RESERVES	7,194	7,223	11,959	11,959
NET RESERVE TRANSFERS		2,500	(7,223)	(11,959)	(11,959)
NET INCOME & NET RESERVE TRANSFERS		9,694	8,138	0	0

NOTE: The budgeted revenues and expenses are based on accrual-basis accounting.

Associa® Hawaii

PROJECT NUMBER: 660

MAINTENANCE FEE ANALYSIS FOR: Hoakalei Resort Community Association

Approved budget to be effective on: January 1, 2015

Prepared By: Kanani Kaopua, CMCA

Board Approved Date: September 17, 2014

Unit Type	PerCent Common Interest	Number Of Units	Prior Year HRCA Dues	HRCA Dues Per Unit	Total HRCA Dues				Total Amount Per Unit
K a Makana		887	36.00	36.00	31,932.00				36.00
Hoakalei Golf Course		1	5,328.00	5,328.00	5,328.00				5,328.00
Kipuka		131	36.00	36.00	4,716.00				36.00
			-	-	-				-
TOTALS	100.0000%	1019		5,436.00	41,976.00	-	-	-	

Hoakalei Resort Community Association
Conceptual Full Build-Out Budget[1]
(For Informational Purposes Only)

Budget Item	Amount at Full Build-Out	
Wages and Salaries	445,476.00	
Employee Benefits	124,150.00	
Administrative Costs	51,882.00	
Property Management	106,990.00	
Legal	9,935.00	
Other Professional	25,021.00	
Electricity	117,747.00	
Water	274,498.00	
Sewer	44,155.00	
Telephone	4,416.00	
Exterminating	7,359.00	
Rubbish Removal	14,718.00	
Patrol Services	451,854.00	
Custodial	250,213.00	
Lagoon/Cove Maintenance	839,805.00	
Maintenance	666,375.00	
Vehicle Costs	6,623.00	
Taxes	8,816.00	
Fixed Expense	29,437.00	
Insurance	139,563.00	
Reserves[2]	662,327.00	
Capital Expenses	269,842.00	
Total Estimated Annual Costs	**4,570,336.00**	
Total Estimated Annual Costs Allocable to all Hoakalei Residential Units [3]	**1,387,531.00**	
HRCA Assessments Per Residential Unit/Mo.	**50.00[4]**	
Residents Club Assessment Per Residential Unit/Mo.	**70.00**	**(see Exhibit J, page 11)**

[1] This budget sets forth the estimated costs to operate the Hoakalei Resort Community Association at full build-out at an indeterminate future time. Each expense line item in this column is expressed in 2013 dollars and was calculated based on the current resort master plan that features a lagoon. However, project costs are expected to change from time to time as development of Hoakalei progresses.

[2] This line item is an estimate only. No reserve study has been conducted.

[3] Based upon an estimated total of 2,314 residential units at full build-out. Under current plans, the balance of the costs to operate the Hoakalei Resort Community Association will be allocated to the planned districts within Hoakalei including Hotel, Golf, Industrial, Commercial, and Lagoon districts.

[4] The monthly assessments per Residential Unit has been computed by dividing the Total Estimated Annual Costs Allocable to all Hoakalei Residential Units by the total number of residential units in Hoakalei that are subject to assessment (i.e., an estimated 2,314 units at full build-out) and then rounding to the nearest dollar. This amount is provided for informational purposes only.

RESIDENTS CLUB

ESTIMATED BUDGET AND MAINTENANCE FEE SCHEDULE

ESTIMATE OF MAINTENANCE	ANNUAL ($)	MONTHLY ($)
Utilities		
Electricity	$ 12,000	$ 1,000
Water	$ 19,404	$ 1,617
Sewer	$ 18,000	$ 1,500
Gas (BBQ Grills)	$ 13,200	$ 1,100
Bundled Internet, Telephone and Cable Television	$ 2,400	$ 200
Building and Grounds Maintenance		
Building	$ 40,200	$ 3,350
Pest Control	$ 6,000	$ 500
Grounds (Landscaping)	$ 63,600	$ 5,300
Refuse Collection	$ 6,000	$ 500
Repair and Maintenance	$ 28,080	$ 2,340
Amenities	$ 8,100	$ 675
Security	$ 72,000	$ 6,000
Management		
Management Fees	$ 150,000	$ 12,500
Administrative Expenses	$ 10,425	$ 869
Insurance	$ 22,500	$ 1,875
Legal & Professional	$ 1,200	$ 100
Taxes/Government Assessments	$ 900	$ 75
Reserves	$ 24,000	$ 2,000
Totals	$ 498,009	$ 41,501
Monthly Cost per Unit		$ 40
Estimated Subsidy		$ (20)
Net Monthly Cost per Unit		$ 20

Residents Club (RC)

Conceptual Full Build-Out Budget
(For Informational Purposes Only)

	Annual Total
EXPENSES:	
Budget Item	
ADMINISTRATIVE COSTS	58,350
PROPERTY MANAGEMENT	350,000
LEGAL	2,400
ELECTRICITY	55,200
WATER	44,000
SEWER	57,600
TELEPHONE	9,400
GAS	28,400
CABLE	1,440
EXTERMINATING	9,000
RUBBISH REMOVAL	9,000
PATROL SERVICES	120,000
CUSTODIAL	85,400
AMENITIES	81,600
MAINTENANCE	102,400
TAXES	1,000
INSURANCE	30,000
RESERVES	40,000
Total Estimated Annual Costs	$ 1,123,080
Total Estimated Monthly Costs	
Phase 1 Assessments Per Residential Unit/Mo.	$ 40
Phase 2 Assessments Per Residential Unit/Mo.	$ 70

Assumptions:

Phase 1

Amenities to be included, sandy launch area, picnic area, temporary storage, gas grills and appropriate furniture

Limited security, custodial and site staffing.

Phase 2

Amenities in addition to Phase 1, RC structure to include a club room, fitness room, multi-purpose room and pool with jetted spa. Other amenities to be determined.

Dedicated security, custodial, site staffing and management.