

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: February 4, 2020 [] Consent [X] Regular
[] Ordinance [] Public Hearing

Department: Facilities Development & Operations

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: a Concessionaire Lease Agreement (Agreement) with Kayak-King Watersports, Inc., for the operation of the water sports and recreational rental equipment concession located in Okeehetee Park at 7715 Forest Hill Boulevard in West Palm Beach for a term of three (3) years at \$8,200/year (\$683.33 /month).

Summary: The Parks and Recreation Department desires to continue to provide rentals of canoes, bicycles and other recreational items at the Okeehetee Park through a concession operation. The current concessionaire, Kayak-King Watersports, Inc. (Kayak-King), operates under a Concessionaire Service Agreement (R2012-0892) which was amended to extend the term on a month-to-month basis and expires when a new agreement is awarded. In June 2019, PREM advertised Request For Proposal (RFP) No. 2019-103-DML for the operation of this concession. Proposals were received from Jupiter Outdoor Center, Inc. d/b/a Okeehetee Outdoor Center (Outdoor) and Kayak-King. On October 2, 2019, the Selection Committee reviewed the proposals, ranked Kayak-King as the highest, and recommended award of the concession contract to Kayak-King. The initial term of the Agreement is for three (3) years, with two (2) options to extend, each for a period of two (2) years. The guaranteed annual rent is \$8,200/year (\$683.33/month), with annual 2% increases. In addition, Kayak-King will pay a commission fee equal to the amount by which 10% of Kayak-King's monthly gross revenue exceeds the monthly installment of guaranteed annual rent. As Kayak-King is the current concessionaire, there is a \$1,000 security deposit on file. The Parks Department will manage and administer the Agreement. (Property & Real Estate Management) District 2 (HJF)

Background and Policy Issues: The RFP was advertised on PREM's website, Channel 20's Community Bulletin Board, the Palm Beach Post June 9, 2019 and June 16, 2019, and was available through Purchasing's Vender Self Service system.

Continued on Page 3

Attachments:

- 1. Location Map
- 2. Selection Committee Meeting Minutes
- 3. Concessionaire Lease Agreement (2) (w/Exhibits A-
- 4. Budget Availability Statement
- 5. Disclosure of Beneficial Interests

Recommended By: [Signature] Department Director Date: 1/10/2020
Approved By: [Signature] County Administrator Date: 1/24/2020

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2020	2021	2022	2023	2024
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	<u>(\$5,376)</u>	<u>(\$8,261)</u>	<u>(\$8,427)</u>	<u>(\$2,915)</u>	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>(\$5,376)</u>	<u>(\$8,261)</u>	<u>(\$8,427)</u>	<u>(\$2,915)</u>	<u>0</u>
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Current Budget: Yes _____ No X

Does this item include the use of federal funds? Yes _____ No X

Budget Account No: Fund 0001 Dept 580 Unit 511 Revenue 4729
 Source Code
 Sub Unit 05 Sub 18 Revenue Source Code

B. Recommended Sources of Funds/Summary of Fiscal Impact:

The initial term of the Concessionaire Lease Agreement is for three (3) years. The guaranteed annual rent is \$8,200 (\$683.33/month), with annual 2% increases, plus a commission fee equal to the amount by which 10% of the monthly gross revenue exceeds the monthly installment of the guaranteed annual rent. The above does not include the commission fee.

Fixed Assets Number n/a

C. Departmental Fiscal Review: [Signature]

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development/Comments:

[Signature] 1/15/2020
 OFMB [Signature] 1/14
 BR 1/15
 LH 1/15

[Signature] 1/10/2020
 Contract Development and Control
 1/16/2020 TW

B. Legal Sufficiency:

[Signature] 1/23/20
 Assistant County Attorney

C. Other Department Review:

 Department Director

This summary is not to be used as a basis for payment.

Background and Policy Issues Cont'd: The RFP required respondents to submit: i) an operational and business plan that addresses, at a minimum, mandatory equipment, hours of operation, a list of proposed recreational rental equipment, food, beverage and sundries, and the proposed prices for each, estimated transaction levels, operation expenses and revenue, staffing levels, cost of concession equipment, a marketing plan and improvements if any; ii) evidence of the respondent's experience and qualifications in the operation of a recreational concession; and iii) proposed rental payments. The County set a minimum guaranteed annual rent of \$8,200, plus a commission fee equal to the amount by which 10% of the monthly gross revenue exceeds the monthly installment of the guaranteed annual rent. The evaluation criteria set forth in the RFP were: Operational/Business Plan (25pts); Experience/Qualifications (27pts); Revenue Proposal (25 pts); Financial Ability (18 pts); and Local Business (5 pts). On June 26, 2019, a mandatory pre-proposal conference was held to explain the RFP. Two (2) proposals were received in response to the RFP: Outdoor and Kayak-King.

On October 2, 2019, a Selection Committee consisting of one (1) representative from PREM and three (3) representatives from Parks reviewed the proposals. The Selection Committee discussed both proposals at length and deemed both responsive.

Operational/Business Plan

Both respondents offered canoes, kayaks and bicycles and other amenities associated with the recreational activities. Neither respondent provided plans to improve the Premises or use subcontractors. Each respondent's marketing plans included a website, use of social media, and signs, and each meet the minimum hours of operation by offering to operate 8 hours per day, 5 days per week.

Kayak-King provided a comprehensive operational/business plan. It offered a list of equipment, sundries, souvenirs, packaged snacks with the proposed prices for each item. The hours of operation provided are: June through August – Monday, Thursday, Friday, Saturday and Sunday 10 am to 6 pm; September through May – Saturday and Sunday 9 am to 5 pm; and will be open on all major federal holidays except Christmas day. Their marketing plan provided a narrative transformation of the type of things they will be doing to promote the facility, including commercials, word of mouth, and discounts that will be offered. The proposal also included a waiver and release of liability form. The services in terms of the rentals and the products they provide are affordable to the public.

Outdoor's operational/business plan was submitted in bullet format and did not provide enough information. The respondent provided an inventory of equipment, sundries, souvenirs and packaged snacks; however, the pricing for rental and sellable items was missing on some of the items and what was provided, was not clear. For instance, a cost of \$35 was offered for equipment pricing, but did not clarify whether the price was \$35 an hour or \$35 for 4 hours. The hours of operation provided are: June through August, a minimum of 5 days week, including weekends for a minimum of 8 hours; and September through May will be open Saturday s and Sunday s and holidays for a minimum of 8 hours. Outdoors' marketing plan included Youth Camps and Eco-Tours, promotions, and memberships, however, the proposal did not contain a narrative or additional information as it relates to these items. Across the board, Outdoor's pricing is higher when compared to Kayak-King.

Experience/Qualifications

Kayak-King, co-owners Annette Arriaga and Roger Roque, is the current concessionaire and has operated and managed the water sports and recreational rental equipment concession at the Okeeheelee Park for the past 11 ½ years. Outdoor's, co-owners Richard Clegg and Sharon French, experience includes operating an outdoor adventures, eco tours and camp in Jupiter since 1997, and since October of 2018, operates and manages the concession at Riverbend Park.

Revenue Proposal

Respondents were required to provide an amount of proposed revenue plus a monthly commission fee percentage for calculating a commission fee amount of the annual gross sales. For calculation purposes

only, \$400,000 in gross revenues was used. Kayak-King proposed a guaranteed annual rent of \$8,200 and a 10% commission fee percentage. Outdoor proposed a guaranteed annual rent of \$12,000 and a 10% and 8% split commission fee percentage. Due to the split commission fee percentage proposed by Outdoor, the Selection Committee assigned points based on 10% of \$300,000 gross revenues and 8% of \$100,000 gross revenues. Kayak-King received 25 points and Outdoor received 23.75 points.

Financial Ability

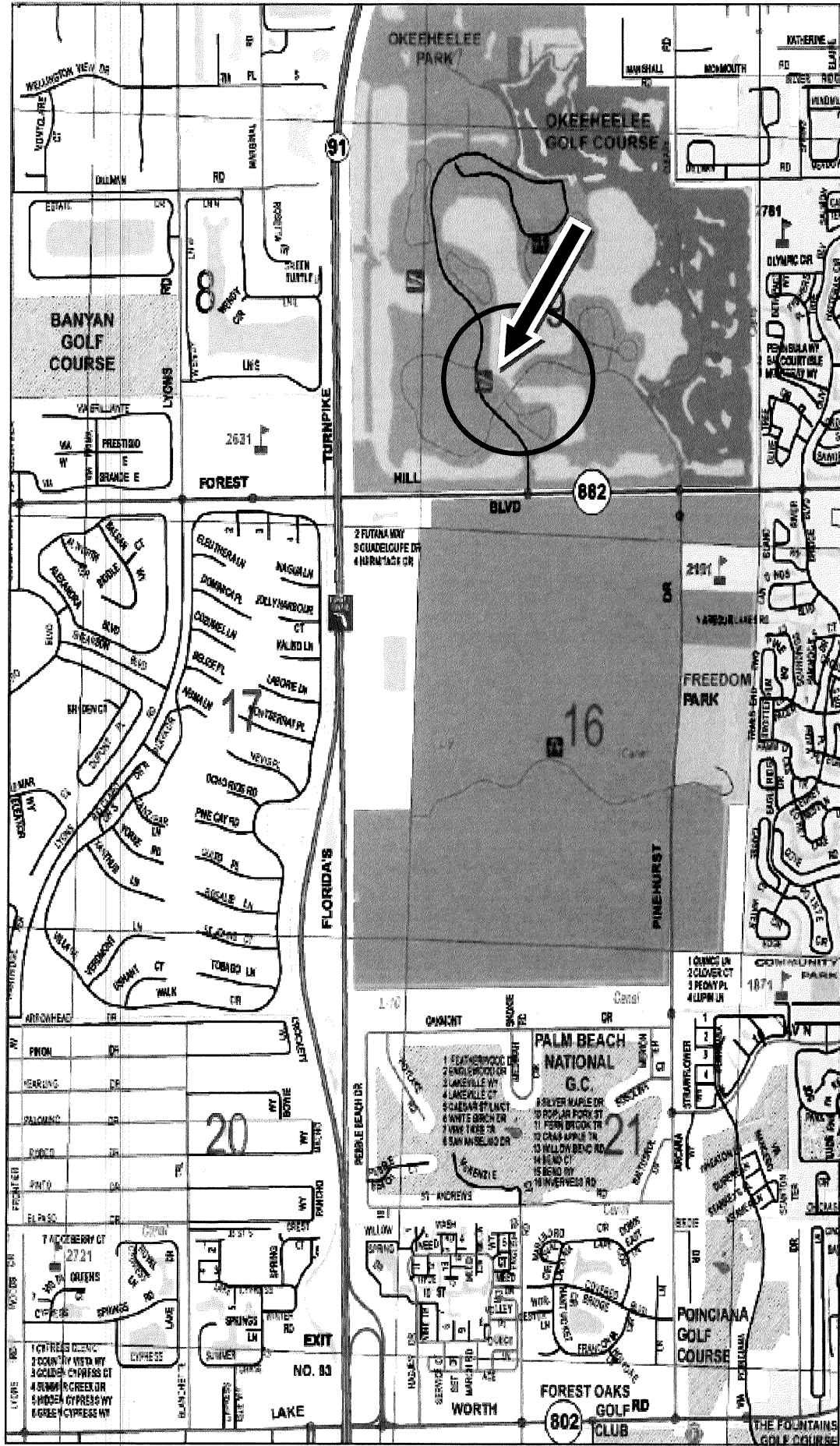
Kayak-King and Outdoor each have the equipment to operate the concession and has provided sufficient evidence that they are financially capable. Kayak-King provided three (3) years of tax returns and Outdoor provided a statement from an accountant and references from BB&T and First Citizens Banks, acknowledging that Outdoor's accounts are in good standing. In addition, both are currently providing concession services for the County.

The Selection Committee ranked Kayak-King Watersports, Inc.'s proposal the highest. The initial term for this concession is three (3) years with two (2) successive renewal periods of two (2) years each. The annual rent is \$8,200 per year with an annual 2% adjustment to the annual rent. Kayak-King will pay a 10% monthly commission fee. Kayak-King provided the Disclosure of Beneficial Interests attached hereto as Attachment #5. The Disclosure identifies Annette Arriaga with 51% interest and Roger Roque with 49% interest.

TWP 44

TWP 44

TWP 44



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RNG 42

See pg 68

RNG 42

LOCATION MAP

Attachment #1



Attachment #2
Selection Committee Meeting Minutes (2 pages)

**Meeting Minutes
Selection Committee
Recreational Rental Equipment Concession Services
Okeehelie Park**

**October 2, 2019
1st Floor – Training Rood
2633 Vista Park, West Palm Beach, FL**

I. Call To Order

Della M. Lowery called the meeting at 1:50 P.M.

II. Attendance

Selection Committee Members present:

Paul Connell, Parks & Recreation
James Harden, Parks & Recreation
Kirk Brooks, Parks & Recreation
Della M. Lowery, FDO/PREM

Selection Committee Members absent:

Irwin L. Jacobowitz, J.D., OFMB

County Staff present:

Ross C. Hering, FDO/PREM
Richard C. Bogatin, FDO/PREM

Others Present:

Roger Roque, Kayak-King Watersports, Inc.

III. Conflict of Interest

None.

IV. Florida Statutes, Section 286.0114

Ms. Lowery advised the Committee and all other attendees that; the public is given a reasonable opportunity to be heard during a selection committee meeting, comments are not to be considered presentations by a proposer, and individuals are afforded 2 minutes to speak. Ms. Lowery called for public comment.

No comments were received.

V. Established Chair of Selection Committee

A Motion was made and seconded to approve the nomination of Paul Connell as Chair of the Selection Committee. Motion carried 4-0.

VI. Discussion of Proposals

Proposals were received from:

Kayak-King Watersports, Inc.
Jupiter Outdoor Center, Inc. d/b/a Okeehelie Outdoor Center (JOC)

Mr. Connell advised the committee that PREM felt there was some information that was left out of the proposal submitted by JOC and questions if the proposal should either be i) evaluate as it was submitted; ii) request additional information; or iii) deem the proposal non-responsive eliminating it from further consideration.

The committee discussed the pricing and percentage and determine that the proposal should be evaluated as submitted. A motion was made and seconded to move forward with evaluating the proposal as submitted.

The committee discussed the operational plan/business plan. Kayak-King proposal was comprehensive, provided the dates and times, list the equipment, pre-packaged foods, non-alcoholic beverages and sundry items with prices and all of the amenities. Their marketing plan provides detail information of the types of things they will do to promote the facility. The services they will provide the public are affordable in terms of the rentals. They answered all the questions that were required in the RFP.

JOC's operation business plan was submitted in bullet format, it was hard to figure out, and did not provide enough information, such as there were no actual dates and time given. Some of the pricing information was missing and what was provided was not clear. For instance equipment pricing, there was a cost of \$35.00, but it does not clarify if \$35.00 an hour or \$35.00 for 4 hours. Across the board rather its rental or food and beverages JOC pricing was considerably higher than Kayak-King.

The committee discussed the experience/qualifications. Both Kayak-King and JOC have considerable recreational concession experience. Kayak-King has experience operating a concession at Okeeheelee Park and JOC similar experience at Jupiter River and Riverbend Park. The letters of references were good, but most of them were from people that used the services of Kayak-King and JOC. There weren't quite as many business references.

The committee discussed the revenue proposal. Ms. Lowery advised the committee that a decision must be made on which of the 2 calculation options should be used to determine JOC propose revenue. A motion was made and seconded to use option 2, calculating 10% on \$300,000 and 8% on \$100,000, accepting the way JOC submitted the proposal with the split percentage. Kayak-King was calculated as 10% to \$400,000. Kayak-King received 25 points and JOC 23.75 points.

The committee discussed financial ability. Kayak-King provided tax returns, they already own the equipment at Okeeheelee and have the financial ability. JOC provided an accountant statement and references from BB&T and First Citizens Banks, acknowledging that their accounts are in good standing. JOC, similarly, runs a canoe and kayak concession, has plenty of equipment, and is able to show they can run the concession as well.

A motion was made and seconded to go through the selection process without Irwin Jacobowitz.

The committee ranked the proposals as follow:

- #1 – Kayak-King Watersports, Inc.
- #2 – Jupiter Outdoor Center, Inc. d/b/a Okeeheelee Outdoor Center

Based on the ranking above, a motion was made and seconded to award the recreational rental equipment concession contract to Kayak-King Watersports, Inc.

Motion carried 4 – 0

Meeting adjourned at 3:10

Della M. Lowery, Recorder

Attachment #3
Concessionaire Lease Agreement (2)
129 pages each

CONCESSIONAIRE LEASE AGREEMENT

THIS CONCESSIONAIRE LEASE AGREEMENT, hereinafter referred to as “Agreement” is made and entered into _____, by and between PALM BEACH COUNTY, a political subdivision of the State of Florida, by and through its Board of County Commissioners, hereinafter referred to as “County” and Kayak King Watersports, Inc., a Florida corporation, (type of entity) (EIN: # 65-1139474), hereinafter referred to as “Concessionaire”.

WITNESSETH:

WHEREAS, County is the owner of certain real property, including the improvements located thereon, as more specifically described hereinafter and as shown in the aerial photograph attached hereto as Exhibit “A”, (the “Park”) a portion of which Concessionaire desires to use for operation of a concession; and

WHEREAS, Concessionaire has demonstrated experience as a canoe, kayak and recreational rental equipment concessionaire; and

WHEREAS, Concessionaire was selected through the competitive proposal process to use such property and improvements for canoe, kayak and recreational rental equipment through a Request for Proposal the terms and conditions of which are hereby incorporated into this Agreement by reference; and

WHEREAS, Concessionaire has indicated a willingness and demonstrated the ability to properly finance, operate, and manage said activities in accordance with the terms of this Agreement; and

WHEREAS, County is willing to allow such property and improvements to be used by Concessionaire for the uses set forth herein; and

WHEREAS, County and Concessionaire entered into that certain Concessionaire Service Agreement dated June 19, 2012 (R2012-0892) (the “Concessionaire Service Agreement”), as extended and amended, for the operation of a water sports and recreational rental concession at the Park; and

WHEREAS, the Term of the Concessionaire Service Agreement expired on June 30, 2019, and

WHEREAS, on June 4, 2019, (R-2019-0782), the parties amended the Concessionaire Service Agreement to provide for continued occupancy on a month-to-month basis until the issuance of a new concession agreement has been awarded; and

WHEREAS, County and Concessionaire agree to terminate and replace the Concessionaire Service Agreement R2012-0892 with this Agreement.

NOW THEREFORE, in consideration of the rents, covenants and agreements hereinafter reserved and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

ARTICLE I BASIC AGREEMENT PROVISIONS

Section 1.01 Premises

In consideration of the rents, covenants and agreements hereafter reserved and contained on the part of the Concessionaire to be observed and performed, the County provides to the Concessionaire, and Concessionaire accepts from County, the concession

area designated on Exhibit "A-1" attached hereto and made a part hereof (the "Premises") for the provision of canoe, kayak and recreational rental equipment, accessory items associated with the rental equipment; and the sale of prepackaged foods, non-alcoholic beverages, and sundry items (the "Concession"). The Premises includes a building with approximately 645 square feet of space, a fenced storage area of approximately 1,670 square feet, and a water access area. The Premises is located within Okeeheelee Park, located at 7715 Forest Hill Boulevard, West Palm Beach, FL (see Exhibit "A", the Park aerial photograph.).

The Concessionaire acknowledges and agrees that County may independently operate a "Junior Olympic Kayak" program and associated "USCKT Advanced Kayak" classes, or other aquatic programs at Okeeheelee Park which may require shared use of the fenced storage area located in the Premises.

Concessionaire shall operate its concession within the boundaries of the Premises as set forth herein. The Parks and Recreation Department ("Department") reserves the right to make such amendments, changes and revisions to the configuration of the Premises as Department, in its sole discretion, may deem proper. Construction may at times impact the operation of this concession. The Department, at its option, reserves the right to relocate Concessionaire's facilities within the Premises into another area of similar size. In the event that Concessionaire does not agree to the relocation as provided herein, this Agreement shall be automatically terminated and the parties hereto shall be relieved of all further obligations hereunder; County shall not be liable to Concessionaire for any damages of any kind whatsoever.

Section 1.02 Parking

Vehicle parking at the Park is designated exclusively for visitors participating in recreational activities at the Park, as well as Park and concession staff, on a first-come, first-served basis.

Section 1.03 Special Activities

Concessionaire shall submit a request to the County's Director of Special Facilities, Parks & Recreation Department, in writing, at the address set forth in Section 19.03(a) of this Agreement, at least five (5) business days in advance in the event the Concessionaire desires to hold special activities; however, permission to allow special activities will be granted or denied at Department's sole and absolute discretion.

Section 1.04 Length of Term and Commencement Date

The term of this Agreement shall commence upon the earlier of the first day Concessionaire opens its concession for business on the Premises or thirty (30) days after the Effective Date as defined in Section 19.16 (the "Commencement Date"), and shall extend for a period of three (3) years thereafter (the "Term") unless sooner terminated pursuant to the provisions of this Agreement.

The exact date of opening shall be established by written notice from Concessionaire to the Department at the addresses set forth in Section 19.03(a), which notice shall be provided at least 3 business days in advance of the anticipated Commencement Date. If Concessionaire fails to open its concession for business within thirty (30) days after the Effective Date, the same shall be considered an Event of Default by Concessionaire under Section 13.01, and County shall have all remedies available to it under this Agreement.

Section 1.05 Option to Extend

County hereby grants to Concessionaire, provided Concessionaire is not then in default of this Agreement, the right and option to extend the Term of this Agreement for two (2) successive periods of two (2) years each under the same terms and conditions as this Agreement and commencing upon the expiration of the initial Term of this Agreement or any extension thereof. Any extension requested by Concessionaire shall be subject to

No later than the thirtieth (30th) day following each anniversary of the Commencement Date, Concessionaire shall provide County a report prepared by an independent Certified Public Accountant that states the amount paid to the County by the Concessionaire is in accordance with this Agreement.

Section 2.02 Adjustment to Guaranteed Annual Rent

On each anniversary date of the Commencement Date of this Agreement or any extension thereof, the Guaranteed Annual Rent shall be adjusted by multiplying the then current Guaranteed Annual Rent by one hundred and two percent (102%).

Section 2.03 Additional Rent

Any and all sums of money or charges required to be paid by Concessionaire under this Agreement other than the Annual Rent, shall be considered "Additional Rent", whether or not the same is specifically so designated and County shall have the same rights to enforce due and timely payment by Concessionaire of all Additional Rent as are available to County with regard to Annual Rent.

Section 2.04 Rent Payments

Annual Rent and Additional Rent, as herein defined, shall be made payable to the Palm Beach County Board of County Commissioners and shall be mailed upon receipt of invoice to the Palm Beach County Board of County Commissioners / Finance Department, P.O. Box 3977, West Palm Beach, Florida 33402.

Section 2.05 Sales, Use and Rent, Taxes, Assessments, Ad Valorem, Non Ad Valorem Real and Personal Property Taxes

Concessionaire shall pay all sales, use or rent taxes assessed by any governmental authority against the Guaranteed Annual Rent and/or Additional Rent, if any, even if such tax is intended to be imposed against County. Concessionaire shall pay before delinquency all ad valorem and non-ad valorem taxes and assessments, whether general or special and all tangible or intangible personal property taxes and assessments of any kind or nature which may be levied by any governmental authority against the Premises, Concessionaire's interest in the Premises, Concessionaire's Alterations or personal property located on the Premises.

Section 2.06 Unpaid Fees, Holdover

In the event Concessionaire fails to make timely payment of any rentals, fees, charges, and payments due and payable in accordance with the terms of this Agreement within ten (10) days after same shall become due and payable, interest at the rate of one and one half percent (1.5 %) per month (or the highest rated permitted by law if lower) shall accrue against the delinquent payment(s) from the date due until the date payment is received by County. Such interest shall constitute Additional Rent. Payments received after interest has started to accrue shall be applied to the accrued interest first and then towards the delinquent rent. Notwithstanding the foregoing, County shall not be prevented from terminating this Agreement for default in the payment of rentals, fees, charges, and payments due to County pursuant to this Agreement or from enforcing any other provisions contained herein or implied by law. In the event Concessionaire shall holdover, refuse or fail to relinquish possession of the Premises at the expiration or termination of this Agreement, Concessionaire shall be strictly liable to pay to County during the entire period of such holdover, double Guaranteed Annual Rent, as provided for in Chapter 83.06, Florida Statutes. In addition to the Guaranteed Annual Rent, Concessionaire shall pay all other charges or costs imposed upon Concessionaire by this Agreement, all cost of insurance for which Concessionaire would have been responsible if this Agreement had been renewed on the same terms contained herein, and all sales taxes assessed against such increased Guaranteed Annual Rent. Such tenancy shall be subject to all the other conditions, provisions and obligations of this Agreement.

Section 3.04 Construction

Concessionaire shall ensure that all improvements and Alterations are constructed to completion in accordance with the approved plans thereof and that all persons or entities performing work or providing materials relating to such improvements including, without limitation, all contractors, subcontractors, sub-subcontractors, laborers, materialmen, suppliers and professionals, are paid in full for such services and materials.

Section 3.05 No Liens

Concessionaire covenants and agrees that nothing contained in this Agreement shall be construed as consent by County to subject the estate of County to liability under the Construction Lien Law of the State of Florida, it being expressly understood that the interest of County in the Premises shall not be subject to such liability. Concessionaire shall notify any and all parties or entities performing work or providing materials relating to any improvements made by Concessionaire of this provision of this Agreement. If so requested by Department, Concessionaire shall file a notice satisfactory to County in the Public Records of Palm Beach County, Florida, stating that County's interest shall not be subject to liens for improvements made by Concessionaire. In the event that a construction lien is filed against the Premises or other County property in connection with any work performed by or on behalf of Concessionaire, Concessionaire shall satisfy such claim, or transfer same to security, within ten (10) days from the date of filing. In the event that Concessionaire fails to satisfy or transfer such claim within said ten (10) day period, County may do so and thereafter charge Concessionaire and Concessionaire shall promptly pay to County upon demand, as Additional Rent, all costs incurred by County in connection with the satisfaction or transfer of such claim, including attorney's fees. Further, Concessionaire agrees to indemnify, defend, and save County harmless from and against any damage or loss incurred by County as a result of any such construction lien.

ARTICLE IV

CONDUCT OF BUSINESS AND USE OF PREMISES BY CONCESSIONAIRE

Section 4.01 Use

Concessionaire shall use and occupy the Premises solely and exclusively for concessionaire services to rent canoes, kayaks and recreational equipment and sell prepackaged food, beverages (prohibiting alcoholic beverages), and sundry items to the public as identified in Section 4.02(q) of this Agreement. Concessionaire shall not use, permit, or suffer the use of the Premises for any other use, business, or purpose whatsoever without the prior written consent of Department, which consent may be granted or withheld in Department's sole discretion. Concessionaire shall comply with the Rules and Regulations set forth in Exhibit "B" as well as Palm Beach County Parks and Recreation Ordinance (Ordinance No. 2004-022) as same may be amended from time to time.

Concessionaire shall not prohibit or hinder County personnel or any law enforcement officers from performing their official duties. Concessionaire shall ensure that all persons acting on behalf of it obey instructions from County personnel. Concessionaire shall not commit or permit any reckless or dangerous conduct on the Premises at any time. This includes, but is not limited to, violent, abusive, indecent, profane, boisterous, unreasonably loud, or otherwise disorderly conduct under circumstances in which such conduct tends to cause or provoke a disturbance.

Section 4.02 Operation of Business

a) Concessionaire shall operate its business upon the entire Premises during the Term of this Agreement with due diligence and efficiency and in a manner prudent and in accord with generally accepted business practices within Palm Beach County.

b) Concessionaire shall operate the Concession services according to the following:

i) During the months of June through August, Concessionaire shall operate the

Concession a minimum of five (5) days per week, including weekends, for a minimum of eight (8) hours per day during daylight hours.

ii) During the months of September through May, Concessionaire shall operate the Concession, at a minimum, i) on all weekends and holidays for a minimum of eight (8) hours per day during daylight hours; and ii) on designated Palm Beach County School Board holidays and breaks for a minimum of (5) five days per week, (8) eight hours per day during daylight hours.

iii) Concessionaire shall submit an operations schedule to the Department for approval prior to beginning operations. Concessionaire shall submit any proposed changes to the operations schedule to the Department, in writing, at least two (2) business days in advance, for approval prior to implementation. Concessionaire shall not implement any changes unless written approval has been received from the Department.

iv) Concessionaire shall provide a wide range of recreational equipment for rent by the public that shall include non-motorized boats including kayaks, canoes. Concessionaire may propose to include:

- small sail boats, paddle boats, paddle boards, and rowboats.
- Electric powered boats.
- Bicycles and tricycles.
- In-line skates.
- Fishing gear.
- Baseball and tennis equipment.
- Volleyballs and nets, horseshoes and tug of war ropes.

v) Concessionaire shall also provide for sale or rent: i) prepackaged food and non-alcoholic beverage items including chips, snacks, cookies, ice cream, and assorted beverages, ii) sundry items and souvenirs including sunscreen, sunglasses, film, disposable cameras, tee shirts and hats, iii) fishing bait and tackle, and iv) accessory items associated with the rental equipment including bike helmets, life jackets, wrist guards, knee pads, tennis balls, baseballs and sipper bottles. No vending machines shall be installed in the Premises without the prior written consent of the Department.

vi) Concessionaire shall equip the Concession with all equipment necessary to conduct business such as telephones, storage racks, all rental equipment, an electrically powered chase boat (carbon fueled motors are prohibited on Clear Lake), and all safety equipment including life jackets, bike helmets, and wrist/knee guards.

vii) Concessionaire shall instruct customers and staff on the operation and safety rules/standards for all rental equipment. Concessionaire shall require all customers to sign a statement indicating that they are familiar with the operation and safety rules/ standards for such equipment along with a liability waiver in favor of County. Concessionaire shall require customers of the concession to use applicable safety equipment such as helmets and life jackets. The liability waiver text and format must be submitted in writing to, and approved by, the Department prior to Concessionaire's rental of any equipment to its customers.

The existing dock and ramp at the Concession's lake shoreline are used by the Department. The Concessionaire shall be allowed to use the dock and ramp for the staging of its boats. If Concessionaire uses the existing dock and ramp for staging of its boats, Concessionaire shall install a floating dock system at the Concessionaire's expense prior to the staging. The type and location of the floating dock system must

be approved by the Department prior to installation by the Concessionaire.

c) All rates for goods and services must be visibly posted in the Premises at all times during operation in accordance with Article V. Concessionaire shall submit written requests for fee increases to the Department thirty (30) days prior to the proposed implementation. Department will make reasonable effort to respond in writing to the request within seven (7) days after receipt of the request.

d) Concessionaire shall maintain customer service as a top priority. Concessionaire shall employ a sufficient number of qualified staff to properly operate the Concession. Concessionaire shall provide employees who are professional, friendly, well-dressed, and courteous to the customers and general public. Employees shall maintain a neat appearance, exercise good public relations skills, respond to customer complaints and questions, have excellent telephone manners, speak positively about the facility and its operations, and conduct themselves in a high standard that is acceptable to the Department. Concessionaire and staff shall wear appropriate attire which, in the sole determination of the Department, clearly distinguishes Concession staff from County and Park staff. Use of profanity, alcohol, and illegal substances by Concessionaire, staff, subcontractors and agents is strictly prohibited.

e) Concessionaire shall be responsible for training all concession staff, subcontractors and agents concerning the customer service philosophies of Palm Beach County. The County's Mission Statement can be found at:

<http://discover.pbcgov.org/administration/Pages/Mission.aspx> and
<http://discover.pbcgov.org/parks/General/About-Us.aspx>

f) Concessionaire shall, at its own expense, provide telephone and/or cellular phone service at the Premises during all hours of operation for emergency calls and to ensure accessibility by the public for general questions, schedules, etc. Concessionaire shall provide a recorded announcement during non operating hours and shall ensure that any messaging service or voicemail used is regularly managed to avoid customer complaints.

g) Concessionaire shall, at its own expense, obtain, maintain, and comply with all licenses and permits necessary to operate the concession. Proof of same shall be required prior to the Commencement Date and provided to the Department's Director of Special Facilities. Concessionaire shall conduct operations in such a manner as to meet all applicable health standards and codes.

h) Concessionaire shall, at its own expense, provide all equipment for the safe and efficient operation of the concession service and, within thirty (30) days of the Commencement Date, shall provide the Department with an inventory of all equipment provided. All equipment, installation and maintenance shall be the responsibility of the Concessionaire including the procurement and maintenance of fire prevention and fire extinguishing devices. All equipment shall be maintained in a clean and sanitary condition and maintenance practices shall meet all applicable Governmental Regulations as defined in Section 4.04 below. The County has the right but not the obligation to perform safety inspections through its Department or other departments without prior notice. Concessionaire shall immediately notify County of any possible health, safety and/or security hazards that may exist within the Premises or related to any equipment so corrective actions can be determined and implemented.

i) Concessionaire shall conduct its operations and activities in a safe manner and comply with all safety and health regulations and standards imposed by Governmental Regulations, and shall ensure that all do the same. Concessionaire agrees that neither they, nor employees or any person working for or on behalf of Concessionaire shall require any personnel engaged in the performance of Concessionaire's operations to work in

surroundings or under working conditions which are unsanitary, unsafe, hazardous or dangerous to his or her health or safety as determined by Governmental Regulations.

j) For payment of any customer charges, Concessionaire shall accept a minimum of two (2) of the following credit cards: Visa, MasterCard, Discover, or American Express.

k) Concessionaire shall provide services to patrons in a manner consistent with the provisions of the Americans with Disabilities Act (ADA).

l) Concessionaire shall coordinate and cooperate with the Department regarding special events and activities conducted in the Park and shall, upon request from the Department, suspend operation of the Concession when such events warrant the suspension of the operation of the Concession as determined by Department. Concessionaire shall allow County shared use of the Fenced Storage Area located in the Premises and depicted on Exhibit "A-1" during such special events and activities. County shall provide Concessionaire with 10 days notice of such events that would require County to share use of the Fenced Storage Area with the Concessionaire.

m) Concessionaire shall not conduct special events or promotions of any kind within the Park unless prior written approval by the Department has been provided.

n) As provided in F.S. 435.03, Concessionaire shall perform a Level I background check on each employee prior to the employee beginning work at the Concession. The Concessionaire shall provide a background screening affidavit, as provided by Department, documenting background check clearance in accordance with F.S. 435.03, to the Department prior to the employee commencing work at the Concession. Concessionaire shall re-screen all of its employees every three (3) years from the employee's original hire date. If a disqualifying offense, as provided in F.S. 435.03, is identified during a rescreen or Concessionaire is made aware of a disqualifying offense at any time during employment, Concessionaire shall notify Department of any disqualifying offense it has knowledge of as to any of its employees during the term of this Agreement and Concessionaire shall immediately terminate employment of any and all employees whom Concessionaire discovers have committed a disqualifying offense.

Although a fingerprint background check is not required, the County reserves the right to subject Concessionaire's and its Subcontractors' employees to fingerprint-based background checks to the extent permitted by law and to deny access rights to any Concessionaire employee in accordance with adopted laws, policies and procedures. Concessionaire shall have no recourse or claim against County for denied access rights.

o) Concessionaire may, with the approval of the County's Director of Parks Special Facilities, suspend operation of the Concession whenever the Park is closed due to severe storms or maintenance/construction. Reasonable effort shall be made to reopen the Park in a timely manner following the inclement weather, maintenance, or construction. If the closure is for an extended period of time (greater than seven (7) consecutive days), County shall prorate the monthly payment of Guaranteed Annual Rent.

p) Concessionaire shall keep, throughout the entire term of the Agreement or any extension thereof, all books of account and records customarily used in this type of operation, and as from time to time may be required by the County, in accordance with GAAP. Such books of accounts and records shall be retained and available for such period of time as provided herein unless otherwise approved by the County. The County, at all times, throughout the Term of the Agreement or any extension thereof and for up to five (5) years following expiration, shall have the right to audit and examine during normal working hours, all such records and books of accounts relating to Concessionaire's operation, provided that Concessionaire shall not be required to retain such books of accounts and records for more than five (5) years after the end of the final year of this

Agreement including any extensions thereto. Concessionaire shall arrange for the books of account and records to be brought to a location convenient to the auditors for the County in order for the County to conduct the audits and inspections. Failure of the Concessionaire to keep record of and provide the information to County as set forth herein shall be considered a default under the terms of this Agreement. The requirements set forth in this paragraph shall survive the termination or expiration of this Agreement.

q) The County entered into this Agreement with Concessionaire pursuant to County's Request for Proposals (RFP) RFP No. 2019-103-DML to provide concession services at the Park. As such, the Concessionaire agrees to maintain generally the sale/rental of water sports and recreational equipment, pre-packages food, non-alcoholic beverages, and sundry items, as submitted with the Concessionaire's response to the RFP as reflected in Exhibit "D" attached hereto and made a part hereof ("Response to RFP"). Concessionaire shall not alter its concession services without first obtaining written approval from the Department's Director of Parks Special Facilities, at the address set forth in Section 19.03(a) of this Agreement. Only minor changes will be considered by the Department, and any approvals shall be granted in the Department's sole and absolute discretion. Proposed changes that would alter the concession services so they are no longer substantially the same as those submitted with the Concessionaire's response to the RFP shall not be permitted. Concessionaire shall maintain affordable prices for its goods and services.

Section 4.03 Waste or Nuisance

Concessionaire shall not commit or suffer to be committed any waste upon the Premises, or commit or permit the maintenance or commission of any nuisance or other act or thing which may disturb the quiet enjoyment of visitors of the Park, or which may result in damage or depreciation of value of the Park or which may affect County's fee interest in the Premises or which results in an unsightly condition. Concessionaire, at its sole cost and expense, shall keep the Premises free of rodents, vermin and other pests.

Section 4.04 Governmental Regulations

Concessionaire shall, at Concessionaire's sole cost and expense, comply with all ordinances, laws, statutes and regulations promulgated thereunder of all county, state, federal and other applicable governmental authorities, now in force, or which may hereafter be in force (individually and collectively, the "Governmental Regulations"), pertaining to Concessionaire or Concessionaire's use of the Premises, the equipment located on the Premises, or the Premises generally. Concessionaire shall indemnify, defend and save County harmless from any and all penalties, fines, costs, expenses, suits, claims, or damages resulting from Concessionaire's failure to perform its obligations in this Section. This Section shall survive termination of this Agreement.

Section 4.05 Non-Discrimination

The County is committed to assuring equal opportunity in the award of contracts and complies with all laws prohibiting discrimination. Pursuant to Palm Beach County Resolution R2017-1770, as may be amended, the Concessionaire warrants and represents that throughout the term of this Lease, including any renewals thereof, if applicable, all individuals shall be treated equally without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, familial status, sexual orientation, gender identity or expression, or genetic information with respect to any activity occurring at the Premises, or conducted pursuant to this Agreement. Failure to meet this requirement shall be considered default of this Agreement. Concessionaire warrants that its service at the Premises shall be open to and benefit all visitors to the Park.

Section 4.06 Surrender of Premises

Upon termination or expiration of this Agreement, Concessionaire, at its sole cost and expense, shall remove Concessionaire's personal property, removable fixtures, and equipment from the Premises, and restore the Premises to the condition it was in as of the

Commencement Date. Upon surrender of the Premises, title to any and all remaining improvements, Alterations, or property within the Premises shall vest in County.

Section 4.07 Hazardous Substance

Concessionaire shall not use, maintain, store or dispose of any contaminants including, but not limited to, Hazardous Materials or toxic substances, chemicals or other agents used or produced in Concessionaire's operations, in the Premises, or any adjacent land in any manner not permitted by Environmental Laws. Furthermore, Concessionaire shall not cause or permit the Disposal of Hazardous Materials upon the Premises or upon adjacent lands and shall operate and occupy the Premises in compliance with all Environmental Laws. For purposes hereof, Hazardous Materials shall mean any hazardous or toxic substance, material, waste of any kind, petroleum product or by-product, contaminant or pollutant as defined or regulated by Environmental Laws. Disposal shall mean the release, storage, use, handling, discharge or disposal of such Hazardous Materials. Environmental Laws shall mean any applicable federal, state or local laws, statutes, ordinances, rules, regulations or other governmental restrictions.

Any Disposal of a Hazardous Material, whether by Concessionaire or any third party, shall be reported to Department immediately upon Concessionaire becoming aware of such Disposal. Concessionaire shall be solely responsible for the entire cost of remediation and clean up of any Hazardous Materials disposed of or discovered upon the Premises, or emanating therefrom onto adjacent lands, as a result of the use and occupancy of the Premises by Concessionaire, or Concessionaire's agents, licensees, invitees, subcontractors, or employees.

Concessionaire hereby agrees to indemnify, defend and hold harmless County from and against any and all claims, suits, judgments, loss, damage, fines or liability which may be incurred by County, including reasonable attorney's fees and costs, which may arise directly, indirectly or proximately as a result of any violation of the Disposal of any Hazardous Materials in violation of this provision. Concessionaire's responsibility hereunder shall continue and apply to any violation hereof, whether the same is discovered during the term hereof or otherwise. While this provision establishes contractual liability of Concessionaire, it shall not be deemed to alter or diminish any statutory or common law liability of Concessionaire.

Concessionaire acknowledges that County would not have entered into this Agreement without the indemnification contained herein and acknowledges the receipt and sufficiency of separate good and valuable consideration for such indemnification. This provision shall survive expiration or termination of this Agreement.

Section 4.08 Security of Premises

Concessionaire acknowledges and accepts full responsibility for the security and protection of the Premises and any inventory, equipment, or facilities now existing or hereafter placed on or installed in or upon the Premises, and for the prevention of unauthorized access to the Premises. Concessionaire expressly acknowledges that any security measures deemed necessary or desirable for protection of the Premises shall be the sole responsibility of Concessionaire at no cost to County. In the event that Concessionaire chooses to install additional security systems and hardware, Concessionaire shall be required to provide County with continuous and unescorted access to the Premises as required by Article XIV. Department may implement key, card or code control measures reasonably acceptable to Concessionaire to safeguard the keys, cards or code provided pursuant to this requirement.

Notwithstanding the above, Concessionaire shall notify Department of any incident resulting in loss of or damage to Premises or breach of security whether or not such incident is reported to the Palm Beach County Sheriff's Office. Notification to County shall be made in accordance with Section 19.23 herein.

Section 4.09 Concessions

Concessionaire shall operate the Concession on the Premises. The Concession shall be subject to the insurance requirements contained in Article VIII as the same may be amended from time to time by County in its reasonable discretion.

Section 4.10 Park Rules and Special Events

Concessionaire shall comply with the Palm Beach County Code, Chapter 21, as the same may be amended with respect to any and all rules, hours of operation, and/or any special event activity or use occurring on or about the Premises. Concessionaire shall coordinate with, and obtain prior approval from, the Department’s Special Event Staff for a special event activity occurring on the Premises. For the purposes of this Section, a special event shall be considered any Concessionaire activity or event for which Concessionaire is requesting the use of any Park facilities such as parking outside the Premises or which may impact any entrances to the Park. Requests for approval shall follow the Department’s Policies and Procedures and be submitted no later than 90 days prior to the anticipated start of the event. The Special Events Staff shall have 15 business days to review the request and approve or deny same. County will work in a cooperative manner to approve the request and approval shall not be unreasonably denied. In the event that a request for use of the Park facilities in conjunction with a special event is denied, Concessionaire shall use good faith efforts to modify the operation, timing, logistics, etc. of the special event so that the Park is not impacted.

4.11 Equal Business Opportunity Program

It is the policy of the Board of County Commissioners of Palm Beach County, Florida, (the Board) that all segments of its business population, including, but not limited to, small, local, minority and women owned businesses, have an equitable opportunity to participate in the County’s procurement process, prime contract and subcontract opportunities. To that end, the Board adopted an Equal Business Opportunity Ordinance which is codified in Sections 2-80.20 through 2-80.30 (as may be amended) of the Palm Beach County Code, (EBO Ordinance) which sets forth the County’s requirements for the EBO program.

WAIVER of Affirmative Procurement Initiatives (APIs)

The Office of Equal Business Opportunity has waived the API requirements for this contract based on a determination that sufficient qualified S/M/WBEs are unavailable for the required services.

EBO Schedules

If Concessionaire uses subcontractors to perform work or services under this agreement, then Concessionaire must submit:

- EBO Schedule 1 List of all Subcontractors signed by the Concessionaire, and
- EBO Schedule 2 Letter of Intent to Perform as a Subcontractor signed by each subcontractor

Concessionaire shall report all subcontractor activity and payment information on EBO Schedules 3 and 4, and, when the EBO portal is available, input subcontractor payment information directly into the County’s contract management system.

Prompt Payment of Subcontractors

Concessionaire shall pay subcontractors promptly. In the event of a disputed invoice, the Concessionaire shall send the subcontractor a written notice of the dispute within five (5) days after receipt of the subject invoice.

Commercial Non-Discrimination

As a condition of entering into this agreement, the Concessionaire represents and warrants that it will comply with the County's Commercial Nondiscrimination Policy as described in Resolution 2017-1770, as amended. As part of such compliance, the Concessionaire shall not discriminate on the basis of race, color, national origin, religion, ancestry, sex, age, marital status, familial status, sexual orientation, gender identity or expression, disability, or genetic information in the solicitation, selection, hiring or commercial treatment of subcontractors, vendors, suppliers, or commercial customers, nor shall the Concessionaire retaliate against any person for reporting instances of such discrimination. The Concessionaire shall provide equal opportunity for subcontractors, vendors and suppliers to participate in all of its public sector and private sector subcontracting and supply opportunities, provided that nothing contained in this clause shall prohibit or limit otherwise lawful efforts to remedy the effects of marketplace discrimination that have occurred or are occurring in the County's relevant marketplace in Palm Beach County. The Concessionaire understands and agrees that a material violation of this clause shall be considered a material breach of this agreement and may result in termination of this agreement, disqualification or debarment of the Concessionaire from participating in County contracts, or other sanctions. This clause is not enforceable by or for the benefit of, and creates no obligation to, any third party. Concessionaire shall include this language in its subcontracts.

Registration in VSS

Concessionaire and any subcontractors used by Concessionaire must be registered in the County's Vendor Self Service ("VSS") system at <https://pbcvssp.co.palm-beach.fl.us/webapp/vssp/AltSelfService> before beginning work under this agreement.

ARTICLE V SIGNAGE

Concessionaire shall not place or permit to be placed or maintained on any exterior door, wall, window, fence, railing, dock, or tree of the Premises and/or Park any sign, awning or canopy, without first obtaining County's written approval and consent through the Department, which consent may be withheld at County's sole discretion. Any such signs not approved shall be immediately removed at the sole cost and expense of Concessionaire, upon written notification thereof by County. Concessionaire further agrees that such signs, awning, canopy, decoration, lettering, or other items, as may be approved, shall be maintained in good condition and repair at all times and shall conform to the criteria established from time to time by County for the section of the Park within which the Premises is located. No advertising or any promotional items associated with the concession will be permitted within the Park or any other County facility or property without prior Department and/or County approval. Palm Beach County Ordinance, No. 2004-022, Section 21, prohibits any person from distributing, displaying or affixing any printed materials or advertisements to or within any park property.

ARTICLE VI REPAIRS AND MAINTENANCE OF PREMISES

Section 6.01 Responsibility of Concessionaire

Concessionaire shall protect the County's capital investment in the Premises through exercise of a high standard of maintenance. Proper maintenance shall include, but not be limited to, providing adequate custodial services, interior maintenance and repair, garbage and trash disposal, pest control, keeping the patio area clear of debris and stains, and maintenance of fixtures. Concessionaire shall, at a minimum, perform the following maintenance in the Premises on a regular and ongoing basis: a) clean interior and exterior walls, windows, doors, and surfaces; b) clean ceiling, floors, furnishings, lights, light bulbs, tubes, and concession equipment as is customary for a similar quality concession found in a public recreation facility in Palm Beach County; c) keep patio furniture clean and free of

stains. Concessionaire shall maintain the Premises and all areas within 100 feet of the Premises in a safe, clean, sanitary condition free of litter, refuse, and debris. Concessionaire shall maintain the section of lake shore line within 50 feet of the Concessionaire's launching area free of floating and submerged debris. Concessionaire shall provide adequate refuse containers in the Premises. Concessionaire shall regularly service all trash cans, including Park trash cans, located within the Premises, and remove and dispose of trash daily at Concessionaire's expense. The Concessionaire shall not use the trash cans located outside of their designated areas to handle refuse generated by their operations.

Concessionaire shall repair all damages to Premises caused by, resulting from, or in any way arising out of Concessionaire's operations or use of Premises, whether such damage is caused by Concessionaire, its agents, or its invitees. Concessionaire shall maintain and repair all equipment thereon. Concessionaire shall repaint, refurbish the facilities and replace furnishing and equipment as may be deemed necessary at the reasonable discretion of the Department. The Department reserves the right to, periodically throughout the term of the Agreement, inspect or cause to be inspected the Premises, identify any maintenance or repair items and report, in writing, the nature of these items and recommend corrective action. Concessionaire shall promptly repair, replace, or repaint any damaged or defaced surfaces within seventy-two (72) hours of discovery or notification by the Department. Concessionaire is to provide a proposed schedule of cleaning, maintenance and repair of facilities.

In the event of a threat of tropical disturbance, Concessionaire shall install upon the Premises the hurricane shutters provided by the Department, and secure and/or remove its equipment. Concessionaire shall be responsible for any damage to its equipment or personal property. Concessionaire shall be liable to County for any damage caused to Park or any Park improvements due to failure of Concessionaire to secure or remove any equipment belonging to Concessionaire. Concessionaire shall be responsible for storing the hurricane shutters within the Premises when not in use.

Concessionaire shall immediately notify County of any possible health, safety and/or security hazards that may exist within any area, including use by unauthorized parties, so corrective actions can be determined and implemented. Neither County nor County's agents or servants shall be liable for any damages caused by, or growing out of any defect in the Premises. In no event shall County be liable for damages or injuries arising from the failure to make repairs, nor shall County be liable for damages arising from defective workmanship or materials in making such repairs. County shall have no obligation to commence repairs until fifteen (15) days after the receipt by County of written notice of the need for repairs. Concessionaire waives the provision of any law, or any right Concessionaire may have under common law, permitting Concessionaire to make repairs at County's expense.

Section 6.02 Responsibility of County

County agrees to repair and maintain in good order and condition, ordinary wear and tear excepted, the roof, the roof drains, exterior walls, the utility lines outside the Premises (except for sewer lines clogged by grease or other Concessionaire-created problems), foundations and structural portions of the Premises, and the air conditioning, heating, and plumbing systems, and fire suppression system serving the Premises. There is excepted from the preceding covenant, however: (i) repair, maintenance, or replacement of fixtures provided by Concessionaire; (ii) repair of damage caused by Concessionaire, its employees, agents, contractors, customers, licensees or invitees to the Premises; (iii) maintenance, repair and replacement of any plumbing (including grease trap, if applicable), electrical, air conditioning/heating system or equipment inside the Premises which, whether connected directly to the building's system or not, were installed by Concessionaire specifically to serve the Premises; (iv) interior repainting and redecoration, whether or not caused by, or growing out of any breakage, leakage or defective condition of the electric wiring, air conditioning or heating pipes and equipment, closets, plumbing,

appliances, sprinklers, other equipment, or other facilities serving the Premises; (v) glass cleaning; and (vi) janitorial services for the Premises.

County agrees to be responsible for painting the exterior of the Concession Building depicted on Exhibit "A-1" attached hereto as determined by the County, unless the Concession Building is damaged or defaced as a result of negligence by or act of the Concessionaire or the Concessionaire's patrons.

Except as provided in this Section, County shall not be obligated or required to make or conduct any other maintenance or repairs, and all other portions of the Premises shall be kept in good repair and condition by Concessionaire, and at the end of the Term of this Agreement, Concessionaire shall deliver the Premises to County in good repair and condition, reasonable wear and tear arising from Concessionaire's permitted use of the Premises as specified herein excepted.

ARTICLE VII UTILITIES

Concessionaire shall be solely responsible for and promptly pay all costs and expenses relating to providing utility service to the Premises, including, without limitation, construction and connection charges and shall pay directly to the utility company or the provider of such service all charges and assessments for any utility services provided including, without limitation, water, sewer, gas, electricity, trash collection and removal or any other utility used or consumed on the Premises. Concessionaire shall be responsible for the cost of electricity for all uses connected to the electrical meter at the Concession Building whether or not Concessionaire is the user of the electricity. These uses include, but are not limited to, the storage shed located adjacent to the Premises. Concessionaire's utility service installations must be reviewed and approved by County's Parks Department prior to installation. In no event shall County be liable for an interruption or failure in the supply of any such utility to the Premises.

ARTICLE VIII INSURANCE

Section 8.01 Insurance Requirements

Concessionaire shall, at its sole expense, maintain in full force and effect at all times during the term of this Agreement, at least the insurance coverage, endorsements, and minimum limits as described herein. The requirements contained herein, as well as County's review or acceptance of insurance maintained by Concessionaire are not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by Concessionaire under the Agreement. Concessionaire agrees not to rely upon such requirements when assessing risk or determining appropriate types or limits of coverage to protect Concessionaire against any loss exposures, whether as a result of this Agreement or otherwise.

Section 8.02 Commercial General Liability Insurance

Concessionaire shall maintain Commercial General Liability Insurance with a minimum limit of One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) general aggregate for bodily injury, personal injury and property damage liability. The policy shall include coverage for damage to the rented or leased property including fire legal liability with a minimum limit of \$100,000. The Commercial General Liability policy shall be endorsed to include, "Palm Beach County Board of County Commissioners, a political subdivision of the State of Florida, its officers, employees and agents" as an Additional Insured with a "*CG 2026 - Additional Insured - Managers or Lessors of Premises*", or similar endorsement.

Section 8.03 Workers' Compensation & Employer's Liability

Section 8.10 Deductibles, Coinsurance, & Self-Insured Retention

Concessionaire shall be fully and solely responsible for any deductible, coinsurance penalty, or self-insured retention including any losses, damages, or expenses not covered due to an exhaustion of limits or failure to comply with the policy terms.

Section 8.11 Contractors/ Subcontractors

Concessionaire shall require any contractor or subcontractor performing work upon the Premises on behalf of Concessionaire, at all times during the performance of such work, to maintain in full force and effect insurance of the same type and amount as Concessionaire is required to maintain by this Article. Concessionaire shall require Contractor(s) and/ or Subcontractor(s) to include Concessionaire and "Palm Beach County Board of County Commissioners, a political subdivision of the State of Florida, its officers, employees and agents" as Additional Insureds on any commercial general liability insurance policies.

ARTICLE IX INDEMNIFICATION AND DISCLAIMER OF LIABILITY

Section 9.01 Indemnification

Concessionaire shall indemnify, defend and save harmless the County from and against any and all claims, suits, actions, damages and/or causes of action arising during the Term of this Agreement for any personal injury, loss of life, environmental contamination, and/or damage to property sustained in or about the Premises by reason, during, or as a result of the use and occupancy of the Premises by the Concessionaire, its agents, employees, licensees, and invitees, and the general public, and from and against any orders, judgments, and/or decrees which may be entered thereon, and from and against all costs, attorney's fees, expenses and liabilities incurred in and about the defense of any such claim at trial or on appeal. In the event County shall be made a party to any litigation commenced against Concessionaire or by Concessionaire against any third party, then Concessionaire shall protect and hold County harmless and pay all costs and attorney's fees incurred by County in connection with such litigation, and any appeals thereof. Concessionaire recognizes the broad nature of this indemnification provision and specifically acknowledges that County would not have entered into this Agreement without Concessionaire's agreement to indemnify County and further acknowledges the receipt of good and valuable separate consideration provided by County in support hereof in accordance with the laws of the State of Florida. This provision shall survive expiration or termination of this Agreement.

Section 9.02 DISCLAIMER OF LIABILITY

COUNTY HEREBY DISCLAIMS, AND CONCESSIONAIRE HEREBY RELEASES COUNTY, FROM ANY AND ALL LIABILITY, WHETHER IN CONTRACT OR TORT (INCLUDING STRICT LIABILITY, NEGLIGENCE AND NUISANCE), FOR ANY LOSS, DAMAGE, OR INJURY OF ANY NATURE WHATSOEVER SUSTAINED BY CONCESSIONAIRE, ITS EMPLOYEES, AGENTS, OR INVITEES DURING THE TERM OF THIS AGREEMENT OR ANY EXTENSION THEREOF INCLUDING, BUT NOT LIMITED TO, LOSS, DAMAGE, OR INJURY TO THE IMPROVEMENTS OR PERSONAL PROPERTY OF THE CONCESSIONAIRE OR CONCESSIONAIRE'S BUSINESS INVITEES THAT MIGHT BE LOCATED OR STORED ON THE PREMISES, UNLESS SUCH LOSS, DAMAGE, OR INJURY IS CAUSED SOLELY BY COUNTY'S SOLE NEGLIGENCE. THE PARTIES HERETO EXPRESSLY AGREE THAT UNDER NO CIRCUMSTANCES SHALL COUNTY BE LIABLE FOR INDIRECT, CONSEQUENTIAL, SPECIAL, OR EXEMPLARY DAMAGES WHETHER IN CONTRACT OR TORT (INCLUDING STRICT LIABILITY, NEGLIGENCE, AND NUISANCE), SUCH AS, BUT NOT LIMITED TO, LOSS OF REVENUE OR ANTICIPATED PROFITS OR ANY OTHER DAMAGE RELATED TO

CONCESSIONAIRE'S USE OF THE PREMISES PURSUANT TO THIS AGREEMENT.

ARTICLE X DESTRUCTION OF PREMISES

Section 10.01 Total or Partial Destruction

In the event the Park or the Premises shall be damaged or injured by fire, the elements, unavoidable accident or other casualty, without the fault of Concessionaire, during the Term of this Agreement or any extension thereof, but the Premises is not thereby rendered inaccessible or untenable in whole or in part, then the County shall, at its own expense, cause such damage to be repaired, and the Guaranteed Annual Rent and other charges payable by Concessionaire hereunder shall not be abated. If by reason of such occurrence, the Premises shall be rendered untenable only in part, County shall, at its own expense, cause the damage to be repaired, and the Guaranteed Annual Rent meanwhile shall be abated proportionately as to the portion of the Premises rendered untenable. If the Premises shall be rendered wholly untenable by reason of such occurrence, the County may, at its option, cause such damage to be repaired at County's expense, and the Guaranteed Annual Rent meanwhile shall be abated in whole until completion of such repairs. County shall notify Concessionaire in writing whether County intends to repair the Premises. If County elects not to perform such repairs, County and Concessionaire shall then each have the right to terminate this Agreement, with each party's right to be exercised, if at all, by notice in writing delivered to the other party within forty-five (45) days after County's election not to repair the Premises. In the event either party exercises its aforesaid termination right, this Agreement and the tenancy hereby created shall cease as of the date of said occurrence and the parties hereto shall be relieved of all further obligations hereunder except those obligations arising prior to such termination which shall survive termination. In no event shall County be responsible for repair of Concessionaire's equipment, trade fixtures and/or Concessionaire's Alterations.

Section 10.02 Damage Near End of Term

If the Premises is destroyed or damaged during the last ten (10) months of the Term of this Agreement or any renewal thereof and the estimated cost of repair exceeds ten percent (10%) of the Guaranteed Annual Rent then remaining to be paid by Concessionaire for the balance of the Term, County may, at its option, cancel and terminate this Agreement as of the date of occurrence of such damage by giving written notice to Concessionaire of its election to do so within thirty (30) days after the date of occurrence of such damage and the parties hereto shall be relieved of all further obligations hereunder except those obligations arising prior to such termination which shall survive termination.

Section 10.03 Reconstruction of Alterations

Concessionaire, at its sole cost and expense, shall be responsible for the repair and restoration of Concessionaire's Alterations and the replacement of its stock in trade, trade fixtures, furniture, furnishings and equipment. Concessionaire shall commence the installation of fixtures, equipment, and merchandise promptly upon delivery to it of possession of the Premises and shall diligently prosecute such installation to completion.

Section 10.04 Insurance Proceeds to County

County's obligation to restore the Premises as required under this Article X is expressly contingent upon County's receipt of, and limited to the extent of, any insurance proceeds received by County relating to the Premises.

from the Premises, except as required herein or upon County's approved assignment or subletting or in the usual course of trade, the goods, furniture, effects or other property of the Concessionaire brought thereon.

i) Concessionaire vacates the Premises or abandons the possession thereof before the expiration of the Term of this Agreement and without the written consent of the County, or uses the same for purposes other than the purposes for which the same are hereby leased, or ceases to use the Premises for the purposes herein contained.

j) An execution or other legal process is levied upon the goods, furniture, effects or other property of Concessionaire brought on the Premises, or upon the interest of Concessionaire in this Agreement, and the same is not satisfied or dismissed within ten (10) days from such levy.

k) Concessionaire violates any other term, condition or covenant herein on the part of Concessionaire to be performed or complied with, and Concessionaire fails to commence and proceed with diligence and dispatch to remedy the same within ten (10) days after written notice thereof, is given by County to Concessionaire.

If any Event of Default occurs, then at any time thereafter while the Event of Default continues, County shall have the right to pursue such remedies as may be available to County under the law, including, without limitation, the right to give Concessionaire notice that County intends to terminate this Agreement upon a specified date not less than three (3) days after the date notice is received by Concessionaire, in which event this Agreement shall then expire on the date specified as if that date had been originally fixed as the expiration date of the Term of this Agreement. If, however, the default is cured within the three (3) day period and the County is so notified, this Agreement will continue. Concessionaire shall not be allowed more than two (2) notices and cure periods in any given year of the Term, and no more than five (5) notices and cure periods during the entire Term of this Agreement, for Events of Default related to payment of Annual Rent and/or Additional Rent.

Section 13.02 Default by County

County shall not be in default unless County fails to perform its obligations hereunder within the time specified and if none, within a reasonable time, but in no event later than thirty (30) days after written notice by Concessionaire to County, specifying how County has failed to perform such obligations; provided, however, that if the nature of County's obligations is such that more than thirty (30) days are required for performance, then County shall not be in default if County commences performance within such thirty (30) day period and thereafter diligently pursues the same to completion.

ARTICLE XIV ACCESS BY COUNTY

County or County's agents shall have the right to enter the Premises, at reasonable times, to examine the same and to make such repairs, alterations, improvements or additions as County may deem necessary or desirable. Concessionaire must provide the County with access to the Premises within two (2) business days after the County's request for access. The Guaranteed Annual Rent and/or Additional Rent and other charges herein reserved and imposed shall not be abated while said repairs, alterations, improvements, or additions are being made. During the six (6) months prior to the expiration of the initial Term of this Agreement or any renewal thereof, County may exhibit the Premises to prospective Concessionaires, and place upon the Premises the usual notice "To Let" or similar notice, in a location that does not obscure Concessionaire's sign, which notices Concessionaire shall permit to remain thereon without molestation. If Concessionaire shall not be personally present to open and permit entry into the Premises, at any time, when for any reason entry therein shall be necessary, County or County's agents may enter the same

without in any manner affecting the obligations and covenants of this Agreement. County shall have immediate access in the event of an emergency. Any such entry shall be calculated to minimize interference with or disruption of Concessionaire's operations within the Premises. Nothing herein contained, however, shall be deemed or construed to impose upon the County any obligation, responsibility or liability whatsoever, for the care, maintenance or repair of the Premises or any part thereof, except as otherwise herein specifically provided.

ARTICLE XV ANNUAL BUDGETARY FUNDING/CANCELLATION

This Agreement and all obligations of County hereunder are subject to and contingent upon annual budgetary funding and appropriations by the Palm Beach County Board of County Commissioners. Notwithstanding anything in this Agreement to the contrary, upon expiration of the initial Term of the Agreement, County shall have the right to cancel this Agreement for any reason upon ninety (90) days prior written notice to Concessionaire, whereupon the parties shall be relieved of all further obligation hereunder.

ARTICLE XVI QUIET ENJOYMENT

Upon payment by the Concessionaire of the Guaranteed Annual Rent, Additional Rent and other charges herein provided, and upon the observance and performance of all the covenants, terms and obligations on Concessionaire's part to be observed and performed, Concessionaire shall peaceably and quietly hold and enjoy the Premises for the Term hereby demised without hindrance or interruption by County or any other person or persons lawfully or equitably claiming by, through or under the County, subject, nevertheless, to the terms and conditions of this Agreement.

ARTICLE XVII GUARANTY

The payment of all rents and charges, and the performance of all covenants, terms and obligations of Concessionaire, required by this Agreement are guaranteed pursuant to that Guaranty Agreement, a copy of which is attached hereto as Exhibit "E" and made a part hereof. This requirement may be waived by County at its sole and absolute discretion.

ARTICLE XVIII CONDEMNATION

If the Premises or any part thereof, or any improvements thereto, shall be taken, appropriated or condemned by exercise of the power of eminent domain or conveyed or transferred pursuant to an agreement in lieu of condemnation, County shall be entitled to the entire award therefor, including, without limitation, the award relating to both Concessionaire's leasehold interest and County's reversionary interest in the Premises, without deduction, claim, or setoff, for any present or future estate of Concessionaire. Concessionaire hereby assigns and relinquishes to County all of its rights, title and interest in such award, and shall execute all documents required to evidence such result. Notwithstanding the foregoing, Concessionaire shall be entitled to pursue in such condemnation proceeding such award as may be allowed for Concessionaire's improvements to the Premises and moving expenses.

In the event of a total taking of the Premises, this Agreement shall terminate on the date title vests in the condemning authority. In the event of a partial taking or a temporary taking, neither the Annual Rent or Additional Rent, nor Concessionaires other obligations hereunder shall be abated as to the remaining Premises. County shall have no obligation

to restore the Premises, or improvements, or otherwise perform any work upon same due to such taking.

ARTICLE XIX MISCELLANEOUS

Section 19.01 Entire Agreement

This Agreement and any Exhibits attached hereto constitute all agreements, conditions and understandings between County and Concessionaire concerning the Premises and supersedes all other negotiations, representations, or agreement, written or oral, relating to this Agreement. Except as herein otherwise provided, no subsequent alteration, waiver, change or addition to this Agreement shall be binding upon County or Concessionaire unless reduced to writing and signed by them. In the event there is any inconsistency between any term of this Agreement and its exhibits, the following order of precedence shall apply: 1) Agreement, 2) Rules and Regulations, 3) RFP response except where explicitly provided otherwise. The document with the higher priority shall prevail.

Section 19.02 Amendments

This Agreement may be modified and amended only by written instrument executed by the parties hereto.

Section 19.03 Notices Required by Agreement

All notices, consents, approvals, and elections (collectively, "notices") to be given or delivered by or to any party hereunder shall be in writing and shall be (as elected by the party giving such notice) hand delivered by messenger, courier service, or national overnight delivery service, telecopied or faxed, or alternatively shall be sent by United States Certified Mail, with Return-Receipt Requested. The effective date of any notice shall be the date of delivery of the notice if by personal delivery, courier services, or national overnight delivery service (provided in each case a receipt is obtained), or on the date of transmission with confirmed answer back if telecopier or fax if transmitted before 5 P.M. on a business day and on the next business day if transmitted after 5 P.M. or on a non-business day, or if mailed, upon the date which the return receipt is signed or delivery is refused or the notice designated by the postal authorities as non-deliverable, as the case may be. The parties hereby designate the following addresses as the addresses to which notices may be delivered, and delivery to such addresses shall constitute binding notice given to such party:

- (a) If to the County at:

Parks & Recreation Department
Attn: Director, Special Facilities Division
John Prince Park
2700 Sixth Avenue South
Lake Worth, FL 33461
Telephone 561-966-6650
Fax 561-242-6930

with a copy to:

Palm Beach County
Property and Real Estate Management Division
Attn: Director
2633 Vista Parkway
West Palm Beach, FL 33411-5605
Telephone 561-233-0217
Fax 561-233-0210

HERETO AGAINST THE OTHER IN CONNECTION WITH THIS AGREEMENT OR CONCESSIONAIRE'S USE AND OCCUPANCY OF THE PREMISES.

Section 19.09 Governing Law and Venue

This Agreement shall be governed by and interpreted according to the laws of the State of Florida. Venue shall be in a state court of competent jurisdiction in Palm Beach County, Florida.

Section 19.10 Radon

Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of radon that exceed federal and state guidelines have been found in buildings in Florida. Additional information regarding radon and radon testing may be obtained from County's public health unit.

Section 19.11 Time of Essence

The parties expressly agree that time is of the essence in this Agreement and the failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 19.12 Waiver, Accord and Satisfaction

No waiver of any provision of this Agreement shall be effective against any party hereto unless it is in writing and signed by the party(s) waiving such provision. A written waiver shall only be effective as to the specific instance for which it is obtained and shall not be deemed a continuing or future waiver. The waiver by County of any default of any term, condition or covenant herein contained shall not be a waiver of such term, condition or covenant, or subsequent default of the same or any other term, condition or covenant herein contained. The consent or approval by County to or of any act by Concessionaire requiring County's consent to or approval shall not be deemed to waive or render unnecessary County's consent to or approval of any subsequent similar act by Concessionaire. No re-entry by County subsequent to an act of default by Concessionaire shall bar the recovery of rents or damages for the default of any of the terms, conditions or covenants on the part of Concessionaire herein contained. The receipt of rent after default or condition broken, or delay on the part of County to enforce any right hereunder, shall not be deemed a waiver of any default by Concessionaire of any term, covenant or condition of this Agreement, or a waiver of the right of the County to terminate this Agreement or re-enter the Premises or to re-let same, unless the payment received is for the full amount of rent, penalties, interest, and other amounts past due and non-payment of the same was the sole act of default.

Section 19.13 Construction

No party shall be considered the author of this Agreement since the parties hereto have participated in extensive negotiations and drafting and redrafting of this document to arrive at a final agreement. Thus, the terms of this Agreement shall not be strictly construed against one party as opposed to the other party based upon who drafted it. In the event that any section, paragraph, sentence, clause, or provision hereof is held by a court of competent jurisdiction to be invalid, such shall not affect the remaining portions of this Agreement and the same shall remain in full force and effect.

Section 19.14 Incorporation by Reference

Exhibits attached hereto and referenced herein shall be deemed to be incorporated into this Agreement by reference.

Section 19.15 Survival

Except as otherwise permitted herein, Concessionaire shall remain obligated hereunder to perform any duty, covenant or obligation imposed upon Concessionaire hereunder arising prior to the date of such termination.

Section 19.16 Effective Date of Agreement

This Agreement is expressly contingent upon the approval of the Palm Beach County Board of County Commissioners, and shall become effective only when signed by all parties and approved by the Palm Beach County Board of County Commissioners (the "Effective Date").

Section 19.17 Successors

All rights and liabilities herein given to, or imposed upon, the respective parties hereto shall extend to and bind the several respective heirs, executors, administrators, successors, and permitted assigns of the said parties; and if there shall be more than one Concessionaire, they shall be bound jointly and severally by the terms, covenants and agreements herein. In the event County sells its interest in the Premises and the purchaser assumes County's obligations and covenants, County shall thereupon be relieved of all further obligations hereunder.

Section 19.18 Public Entity Crimes

As provided in Section 287.132-133, Florida Statutes, a person or affiliate who has been placed on the State of Florida convicted vendor list following a conviction for a public entity crime may not submit a bid for a period of thirty-six (36) months from the date of being placed on the convicted vendor list. By entering into this Agreement or performing any work in furtherance hereof, Concessionaire certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the effective date hereof. This notice is required by Section 287.133(3)(a), Florida Statutes. Concessionaire also certifies that it, its affiliates, suppliers, subcontractors and consultants performing hereunder shall not have been suspended from doing business with Palm Beach County.

Section 19.19 Headings

The paragraph headings or captions appearing in this Agreement are for convenience only, are not part of this Agreement, and are not to be considered in interpreting this Agreement.

Section 19.20 Independent Contractor Relationship

The Concessionaire is, and shall be, in the performance of all work, services, and activities under this Agreement, an Independent Contractor and not an employee, agent, or servant of the County. All persons engaged in any of the work or services performed pursuant to this Agreement shall at all times, and in all places, be subject to the Concessionaire's sole direction, supervision, and control. The Concessionaire shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the Concessionaire's relationship, and the relationship of its employees, to the County shall be that of an independent contractor and not as employees or agents of the County.

The Concessionaire does not have the power or authority to bind the County in any promise, agreement, or representation other than specifically provided for in this Agreement.

Section 19.21 Palm Beach County Office of the Inspector General Audit Requirements

Palm Beach County has established the Office of the Inspector General in Palm Beach County Code, Section 2-421 - 2-440, as may be amended. The Inspector General is

authorized with the power to review past, present and proposed County contracts, transactions, accounts and records. The Inspector General's authority includes, but is not limited to, the power to audit, investigate, monitor, and inspect the activities of entities contracting with the County, or anyone acting on their behalf, in order to ensure compliance with contract requirements and to detect corruption and fraud. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be a violation of Palm Beach County Code, Section 2-421 - 2-440, and punished pursuant to Section 125.69, Florida Statutes, in the same manner as a second degree misdemeanor.

Section 19.22 No Third Party Beneficiary

No provision of this Agreement is intended to, or shall be construed to, create any third party beneficiary or to provide any rights to any person or entity not a party to this Agreement, including but not limited to any citizens of Palm Beach County or employees of County or Concessionaire.

Section 19.23 Notification of Accident or Incident

In the event of accidents or incidents involving patrons that warrant emergency services, Concessionaire shall immediately call 911. Thereafter, Concessionaire shall report the accident or incident to the Department's Director of Special Facilities, and follow up with a written report of each accident or incident within 24 hours after occurrence of same. The Director's address is set forth in Section 19.03 of this Agreement. The on-call Park Ranger Supervisor may be reached at (561) 252-1714 between 7:00 A.M. and 11:00 P.M.

Section 19.24 Public Records

Notwithstanding anything contained herein, as provided under Section 119.0701, F.S., if the Concessionaire: (i) provides a service; and (ii) acts on behalf of the County as provided under Section 119.011(2) F.S., the Concessionaire shall comply with the requirements of Section 119.0701, Florida Statutes, as it may be amended from time to time the Concessionaire is specifically required to:

A. Keep and maintain public records required by the County to perform services as provided under this Agreement.

B. Upon request from the County's Custodian of Public Records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 or as otherwise provided by law. The Concessionaire further agrees that all fees, charges and expenses shall be determined in accordance with Palm Beach County PPM CW-F-002, Fees Associated with Public Records Requests, as it may be amended or replaced from time to time.

C. Ensure that public records that are exempt, or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement, if the Concessionaire does not transfer the records to the public agency.

D. Upon completion of the Agreement the Concessionaire shall transfer, at no cost to the County, all public records in possession of the Concessionaire unless notified by County's representative/liaison, on behalf of the County's Custodian of Public Records, to keep and maintain public records required by the County to perform the service. If the Concessionaire transfers all public records to the County upon completion of the Agreement, the Concessionaire shall destroy any duplicate public records that are exempt, or confidential and exempt from public records disclosure requirements. If the

Concessionaire keeps and maintains public records upon completion of the Agreement, the Concessionaire shall meet all applicable requirements for retaining public records. All records stored electronically by the Concessionaire must be provided to County, upon request of the County's Custodian of Public Records, in a format that is compatible with the information technology systems of County, at no cost to County.

Failure of the Concessionaire to comply with the requirements of this article shall be a material breach of this Agreement. County shall have the right to exercise any and all remedies available to it, including but not limited to, the right to terminate for cause. Concessionaire acknowledges that it has familiarized itself with the requirements of Chapter 119, F.S., and other requirements of state law applicable to public records not specifically set forth herein.

IF THE CONCESSIONAIRE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONCESSIONAIRE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, PLEASE CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT RECORDS REQUEST, PALM BEACH COUNTY PUBLIC AFFAIRS DEPARTMENT, 301 N. OLIVE AVENUE, WEST PALM BEACH, FL 33401, BY E-MAIL AT [RECORDSREQUEST\(@pbcgov.org\)](mailto:RECORDSREQUEST@pbcgov.org) OR BY TELEPHONE AT 561-355-6680.

Section 19.25 Conflict of Interest

The Concessionaire represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required hereunder, as provided for in Chapter 112, Part III, Florida Statutes, and the Palm Beach County Code of Ethics. The Concessionaire further represents that no person having any such conflict of interest shall be employed for said performance of services.

The Concessionaire shall promptly notify the County's representative, in writing, by certified mail, of all potential conflicts of interest of any prospective business association, interest or other circumstance which may influence or appear to influence the Concessionaire's judgement or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the Concessionaire may undertake and request an opinion of the County as to whether the association, interest or circumstance would, in the opinion of the County, constitute a conflict of interest if entered into by the Concessionaire. The County agrees to notify the Concessionaire of its opinion by certified mail within thirty (30) days of receipt of notification by the Concessionaire. If, in the opinion of the County, the prospective business association, interest or circumstance would not constitute a conflict of interest by the Concessionaire, the County shall so state in the notification and the Concessionaire shall, at its option, enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the County by the Concessionaire under the terms of this Contract.

Section 19.26 Scrutinized Companies

A. As provided in F.S. 287.135, by entering into this Agreement or performing any work in furtherance hereof, the Concessionaire certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the Scrutinized Companies that boycott Israel List, or is engaged in a boycott of Israel, pursuant to F.S. 215.4725.

B. When contract value is greater than \$1 million, as provided in F.S. 287.135, by entering into this Agreement or performing any work in furtherance hereof, the

ATTEST:

SHARON R. BOCK
CLERK & COMPTROLLER

By: _____
Deputy Clerk

COUNTY:

PALM BEACH COUNTY,
a political subdivision of the State of
Florida

By: _____
Dave Kerner, Mayor

WITNESS:

Witness signature

Print witness name

Witness signature

Print witness name

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: _____
Assistant County Attorney

APPROVED AS TO TERMS
AND CONDITIONS

By: Armen Wolf
Department Director

EXHIBIT "A"
TO CONCESSIONAIRE LEASE AGREEMENT
PARK

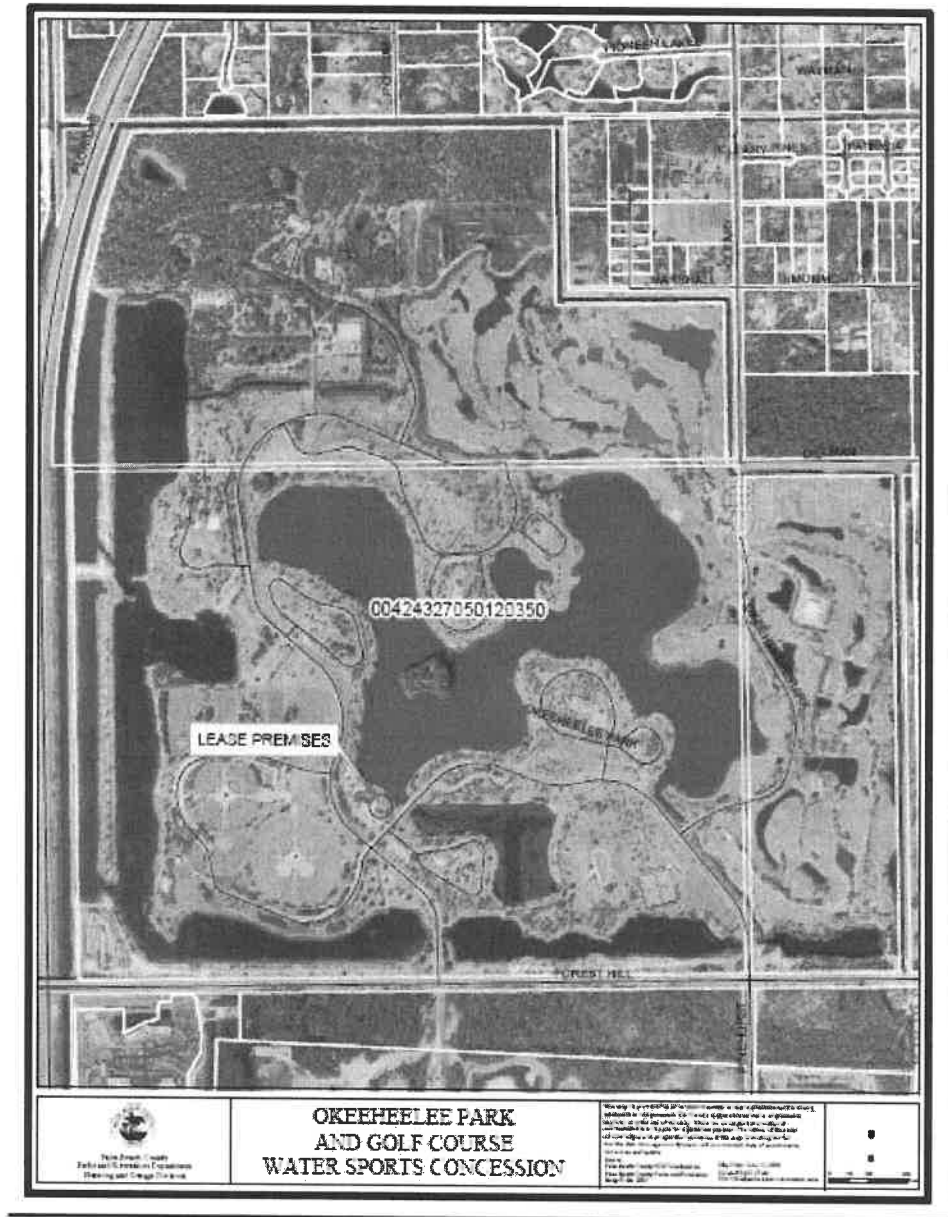


EXHIBIT "A-1"
TO CONCESSIONAIRE LEASE AGREEMENT

PREMISES

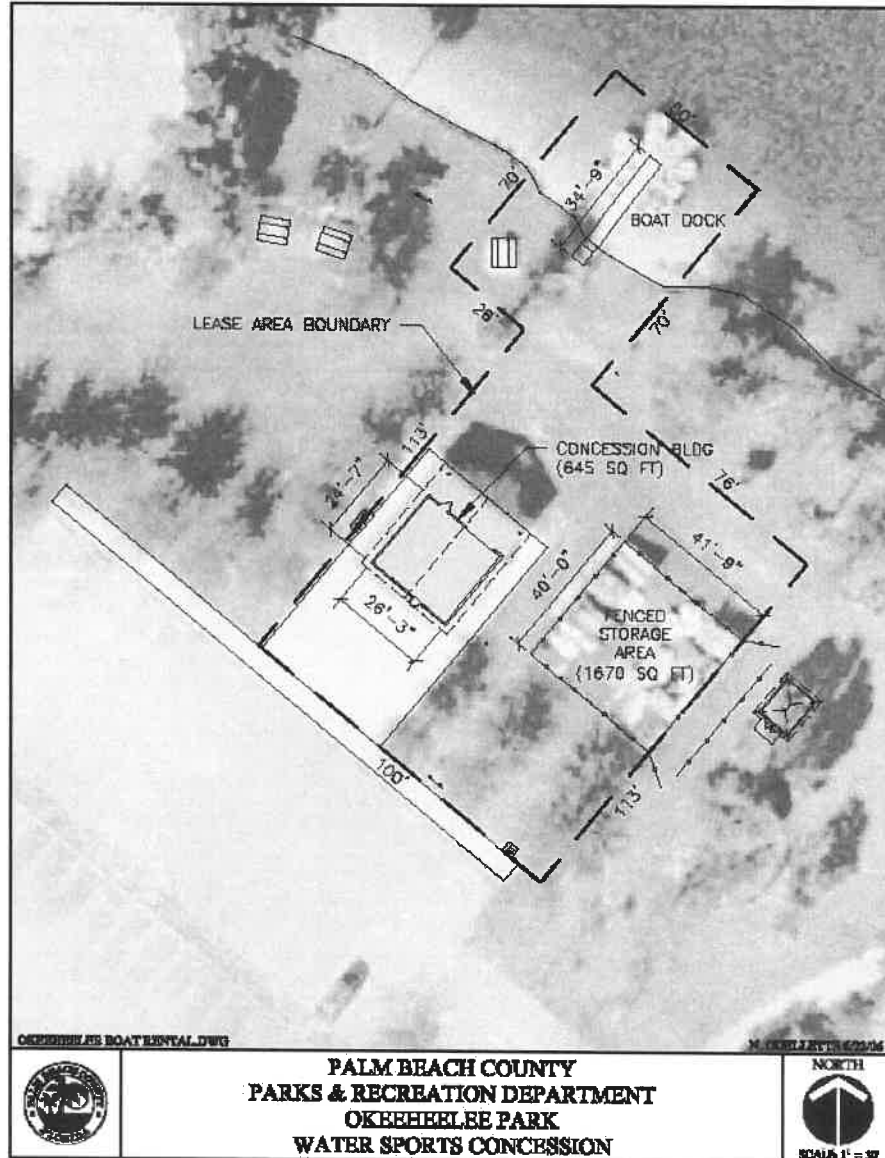


EXHIBIT "B"
TO CONCESSIONAIRE LEASE AGREEMENT

RULES AND REGULATIONS

1. The sidewalks, entrances and passages surrounding the Premises shall not be obstructed or encumbered or used for any purpose other than ingress and egress to and from the Premises demised to Concessionaire or occupant.
2. No awnings or other projections shall be attached to the outside walls or windows of the Premises.
3. No show cases or other articles shall be put in front of or affixed to any part of the exterior of the Premises.
4. The water and wash closets and other plumbing fixtures shall not be used for any purpose other than those for which they were constructed, and no sweepings, rubbish, rags, acids, or other substances shall be thrown therein. Concessionaire shall not bring or keep, or permit to be brought or kept, any inflammable, combustible or explosive fluid, material, chemical or substance in or about the Premises.
5. No animals (except for animals required by current ADA laws) of any kind shall be brought into or kept in or about the Premises.
6. No space in the Premises shall be used for manufacturing, or for the storage or sale of merchandise, goods or property of any kind, at auction, without the prior consent of the Department.
7. Concessionaire shall not make, or permit to be made, any unseemly or disturbing noises, or disturb or interfere with visitors of the Park, whether by the use of any musical instrument, radio, television set, or other audio device, musical noise, whistling, singing, or in any other way. Nothing shall be thrown out of any doors or windows.
8. No additional locks or bolts of any kind shall be placed upon any of the doors or windows, nor shall any changes be made in locks or the mechanism thereof without Department approval. Concessionaire must, upon the termination of its tenancy, restore or return to the Department all keys of stores, offices, and toilet rooms, either furnished to, or otherwise procured by Concessionaire.
9. The Department shall have the right to prohibit any advertising in or around the Park by the Concessionaire or any other party which, in the Department's opinion, tends to impair the reputation or desirability of the Park, and upon notice from the Department, the Concessionaire or the other party shall refrain from or discontinue such advertising.
10. Concessionaire, before closing and leaving the Premises, shall ensure that all doors are locked and all windows are closed.
11. The Premises shall not be used, or permitted to be used, for lodging or sleeping, or for any immoral or illegal purpose.
12. There shall not be used in the Premises, either by Concessionaire or occupants or by its agents or contractors, in the delivery, shipping or receipts of merchandise, freight or other matter, any hand trucks or other means of conveyance except those equipped with rubber tires, rubber side guards and such other safeguards as the Department may require.

13. Concessionaire shall use only recyclable, compostable, or biodegradable packaging, cups, and plates to distribute food and beverages.

14. Concessionaire shall not cause or permit any unusual or objectionable odors to emanate from the Premises.

15. Concessionaire shall maintain a business mailing address that does not include the address of the Park. Any promotional materials distributed by Concessionaire or any occupant must include Concessionaire's business mailing address. The U.S Postal Service does not provide service to the Park.

16. The use of drugs or alcoholic beverages in the Premises is prohibited at all times. No person who is intoxicated or under the influence of drugs or alcohol is permitted to be in or around the Premises.

EXHIBIT "C"

TO CONCESSIONAIRE LEASE AGREEMENT

Monthly Report of Concessionaire's Gross Sales (Due by the 20th of each month)

Park _____ Date: _____

Concessionaire Name: _____

Period Covered: From _____ To _____

A. Itemization of Gross Sales (excluding subcontractor gross sales)

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Subcontractor Gross Sales

Subcontractor is defined in paragraph 11.03 of this Agreement. If there are multiple subcontractors, please include the total for all subcontractors on this line; and, list the name of each subcontractor on this form, or on an attached second sheet. If additional space is required, attach second sheet.

_____	\$ _____
_____	\$ _____
_____	\$ _____

C. Total Gross Sales (A+B) \$ _____

D. Total Payable

Monthly Guaranteed Rent \$ _____

LESS Commission Fee _____ % x Total Gross Sales (C) \$ _____

Sub-Total Commission Fee Payable \$ _____

**If Commission Fee is less than the Guaranteed Rent, no Commission is due.*

PLUS Tax _____ % \$ _____

Total Commission Fee Payable \$ _____

CERTIFICATION: I certify that this monthly gross sales statement is true and correct and is based upon actual gross receipts for the period covered and recorded in the accounting records available for review/audit by the Department.

Signature of Concessionaire

Date

EXHIBIT "D"
TO CONCESSIONAIRE LEASE AGREEMENT
RESPONSE TO RFP

EXHIBIT "D" TO THE RFP

FORMAT FOR RESPONSE

Items 1- 19 below set forth the minimum criteria and information each Respondent must provide in order for the proposal to be considered responsive and be eligible for further consideration. The failure to meet any one of the minimum criteria or failure to provide the requested information may cause the proposal to be rejected as non-responsive. All responses must be made on this form, with attachments if additional space is required.

- 1. Name of Respondent /Firm (exactly as it is to appear on the Agreement):
KAYAK KING WATERSPORTS, INC.
- 2. Principal Office/Mailing Address:
1338 VICTORIA DR.
W. PALM BEACH, FL 33406
- 3. Telephone Number: 561-632-7969
- 4. Contact Person/Title: ROGER DOUQUE, J.P.
- 5. Form of Business Entity: Corporation Joint Venture []
General Partnership [] L.L.C. []
Limited Partnership [] Individual []
Public Corporation []

If other than individual, specify date of organization: 10-24-2007

- 6. Name, Address and Percentage Ownership of all individual participants in Respondent's Business Entity. Specify which individuals will be actively involved in the management or operation of the concession and which individuals will be non-active participants. {Individuals are not required to complete this section.}

Name	Address	Percentage Ownership
<u>ANNETTE ARRIAGA</u>	<u>1338 VICTORIA DR</u> <u>WPIB FL 33406</u>	<u>51%</u>
<u>ROGER DOUQUE</u>	<u>1338 VICTORIA DR</u> <u>WPIB FL 33406</u>	<u>49%</u>

- 7. Has Respondent, or any of its owner participants ever filed a petition for bankruptcy or been declared bankrupt?
Yes ()
No ()

If Yes, state date, type of bankruptcy, amount of liabilities and amount of assets, and current status.

- 8. Attach the Respondent's operational plan/business plan, the requirements for which are set forth in detail in Section II.B.4. of the RFP.
- 9. Attach evidence of Respondent's experience and qualifications as a food service concessionaire the requirements for which are set forth in detail in Section II.B.5 of the RFP.
- 10. Provide the amount of Respondent's proposed rent as set forth in detail in Section II.B.6 of the RFP:

i) Proposed dollar amount for the Guaranteed Annual Rent (minimum \$8,200.00): \$ 8,200.00

ii) Proposed percentage for Percentage Rent (minimum 8%): 10%

11. Attach Respondent's financial ability to implement its proposal, the requirements for which are set forth in detail in Section II. B.7. of the RFP.
12. If the Respondent wishes to be considered a local business, the Respondent must also submit a "Certification of Business Location" (Exhibit "F" to the RFP) along with the copy of the Respondent's business tax receipt .
13. If Respondent is going to submit a Drug-Free Workplace Certification indicating that Respondent has implemented a Drug-Free Workplace Program which meets the requirements of Section 287.087, Florida Statutes, the executed Drug-Free Workplace Certification (Exhibit "G" to the RFP) must be submitted with the proposal.
14. Attach two (2) **executed** originals of the Concessionaire Lease Agreement, together with all completed exhibits, if applicable.
15. A security deposit in the amount of \$1,000.00 as required by the Concessionaire Lease Agreement. The security deposit shall be in the form of a cashier's check made payable to the Palm Beach County Board of County Commissioners.
16. Submit such additional information, as an attachment hereto, as Respondent may consider pertinent to indicate both financial and operational capabilities of the Respondent to operate as a kayak, canoe and rental equipment concessionaire.
17. Submit all addendums, if any, issued for this RFP, each properly acknowledged by an authorized person.
18. Objections, if any.
19. The Proposer represents and warrants that it will comply with the County's Commercial Nondiscrimination Policy as described in Resolution 2017-1770 as amended. As part of such compliance, the Proposer shall not discriminate on the basis of race, color, national origin, religion, ancestry, sex, age, marital status, familial status, sexual orientation, gender identity or expression, disability, or genetic information in the solicitation, selection, hiring or commercial treatment of subconsultants, subcontractors, vendors, suppliers, or commercial customers, nor shall the Proposer retaliate against any person for reporting instances of such discrimination. The Proposer shall provide equal opportunity for subconsultants, subcontractors, vendors and suppliers to participate in all of its public sector and private sector subcontracting and supply opportunities, provided that nothing contained in this clause shall prohibit or limit otherwise lawful efforts to remedy the effects of marketplace discrimination that have occurred or are occurring in the County's relevant marketplace in Palm Beach County. The Proposer understands and agrees that a material violation of this clause shall be considered a material breach of any resulting contract and may result in termination of the contract, disqualification or debarment of the Proposer from participating in County contracts, or other sanctions. This clause is not enforceable by or for the benefit of, and creates no obligation to, any third party. The below signed has read the RFP and all attachments, and fully understand what is required. By submitting this signed proposal, I will accept an Agreement, if approved by the County, and such acceptance covers all terms, conditions, and specifications of this bid.

Proposal submitted by:

KAYAK KING WATERSPORTS INC.

Entity Name (if applicable)

ROGER DOGUE J.P.

Print Name/Title (if applicable)

Address:

1338 VICTORIA DR
WPB FL. 33406

Telephone No.:

512-632-7169

Fax No:

E-Mail:

KAYAKKING@LIVE.COM

Roger Dogue

7-30-19

Signature

Date

Okeehheelee Park Rentals

Submittal of

Operation of Okeehheelee Park Rental Concession

RFP NO 2019-103-DML

Submitted by:

KAYAK-KING WATERSPORTS, INC.



WEST PALM BEACH, FL
561.304.1344

Annette Arriaga: President
Roger Roque: Vice President
1338 Victoria Drive
West Palm Beach, FL 33406
Phone: 561-632-7969

Operational/ Business Plan

Kayak-King Watersports Inc./ Okeeheelee Park Rentals

The purpose of Okeeheelee Park Rentals is to provide recreational watercraft and bike rentals to the residents and/or visitors to Palm Beach County.

Okeeheelee Park Rentals currently offers single and tandem kayaks, pedal boats, canoes, stand up paddleboards and bicycle rentals for the entire family.

We provide all boaters with lifejackets before entering the water and also include safety briefing. Paddling instructions and all questions are answered before the patrons depart. Helmets are provided to anyone renting bicycles at no extra cost.

In addition to the rentals, we also offer a variety of cold bottled drinks, packaged snacks, ice creams, sunscreen, light fishing gear, sunglasses and t-shirts. We are currently seeking a new manufacturer to produce souvenirs with our logo along with Okeeheelee Park as well.

Over the years, we have built an extensive relationship with many schools and summer camp programs in our county. They come as far north from Jupiter and south from Boca Raton. We offer extremely great rates for these students and campers and thus have maintained these many relationships for the last 8 to 11 years. Most of these camps book multiple dates for field trips because of the low cost. This part of our business continues to grow every summer.

We have and will continue to advertise for corporate events, which have been very successful in accommodating large groups of corporate celebrations and outings.

We will also continue to advertise through different advertising mediums such as local newspapers and town magazines. This advertising also helps keep those small businesses thriving. We currently use (and will continue to use) social media outlets such as Instagram and Facebook to advertise holidays, schedule changes and special events when they arise. This platform allows us to reach many people immediately.

Our future direction is to add Segway tours and Flikers (which are human propelled tricycle scooters with handlebars.) We are also looking into a new generation of compact electric scooters made by Xiaomi Mi Inc., that have a long range that would be excellent for the bike trails

at Okeeheelee. These electric scooters may take the place of the above mentioned Segways. Our research on cost effectiveness and rental prices are currently under revision.

We are also looking to invest in increasing our current inventory of all watercraft including new pontoon style fiberglass pedal boats. A new floating dock is also being looked into to allow more efficient loading and unloading of said watercraft.

In the future, we would like the county to revisit and consider a previous proposal we produced several years ago to allow us to have ziplines installed as an added feature that would certainly yield a significant increase of patrons to the park. This, within itself, would produce more revenue to the park in the form of rent and commission fees.

We would also like to offer stand up paddle board yoga classes and perhaps develop community events such as kayak fishing tournaments. We have been in contact with the Florida Game and Wildlife Commission to continue their efforts in keeping the lake stocked with fish and keep nuisance aquatic plants under control. We have recently befriended the owner of Shark Wake Park, Greg Norman, Jr., and his operations manager, Derek, to brainstorm potential business collaborations between our businesses in the future. We are happy to have them here and believe that their business will generate and drive more patrons to our location.

Proposed Equipment and Fees

Equipment/Fees:

	<u>1st Hour</u>	<u>Additional Hours</u>
2 or 3 Person Pedal Boat	\$15.00	\$13.00
4 Person Pedal Boat (pontoon)	\$25.00	\$20.00
1 Person Kayak	\$13.00	\$11.00
2 Person Kayak	\$18.00	\$16.00
3 Person Canoe	\$15.00	\$10.00
Stand up Paddle Board	\$16.00	\$14.00
Adult Bicycle	\$9.00	\$7.00
Childs Bicycle	\$6.00	\$4.00
Tandem Bicycle	\$16.00	\$14.00
Fliker Scooter	\$10.00	\$8.00
Xiaomi Elec. Scooter	\$25.00	\$20.00

Helmets and life jackets are provided at no extra charge. Kayak and Standup Paddle Board lessons will be available at a proposed fee of \$25 per hour per student plus rental equipment.



KAYAKINGWATERSPORTS.COM

Okeehelée Park Rentals
Kayak-King Watersports, Inc.
7715 Forest Hill Blvd
West Palm Beach, FL 33413
561-304-1344

www.kayakingwatersports.com



KAYAKINGWATERSPORTS.COM

Okeehelée Park Rentals
Kayak-King Watersports, Inc.
7715 Forest Hill Blvd
West Palm Beach, FL 33413
561-304-1344

www.kayakingwatersports.com

Rental	1hr	Add. Hrs	6.5 Hr Max
2 or 3 Person Pedal Boat	\$15	\$14	\$75
Stand-Up Paddle Boards	\$16	\$14	\$65
1 Person Kayak	\$13	\$11	\$60
2 Person Kayak	\$18	\$16	\$90
Canoes	\$15	\$10	\$60
Adult Bicycle	\$9	\$7	\$35
Childs Bicycle	\$6	\$4	\$30
Tandem Bicycle	\$16	\$14	\$40
Wagon w/Bike	\$13	\$11	\$40

Open Weekends & Holidays
9am – 5pm

We also sell Kayaks, Pedal Boats & Accessories
For more information
Call (561) 632-7969



Rental	1hr	Add. Hrs	6.5 Hr Max
2 or3 Person Pedal Boat	\$15	\$14	\$75
Stand-Up Paddle Boards	\$16	\$14	\$65
1 Person Kayak	\$13	\$11	\$60
2 Person Kayak	\$18	\$16	\$90
Canoes	\$15	\$10	\$60
Adult Bicycle	\$9	\$7	\$35
Childs Bicycle	\$6	\$4	\$30
Tandem Bicycle	\$16	\$14	\$40
Wagon w/Bike	\$13	\$11	\$40

Open Weekends & Holidays
9am - 5pm

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For more information
Call (561) 632-7969



**KAYAK-KING WATERSPORTS, INC.
WATERCRAFT RENTAL AGREEMENT**

Read Carefully! THIS IS A WAIVER AND RELEASE OF LIABILITY

My signature hereon indicates that I understand and agree to the rental and regulations as stated below. I also understand that I am liable for loss or damage to the related equipment and for the personal safety of the occupants. I hereby release Palm Beach County Parks Commission and Kayak-King WaterSports, Inc. from any liability for personal injury, property damage, or wrongful death resulting from any cause. I realize that risk from snakes bites, storms, lightning strikes, alligator attacks, overturning of boats, and other dangers exist in my participation of boating activities made available by Kayak-King, Inc. I represent to Kayak-King/Okeehelée Boat Rentals that I and the persons for whom I am responsible are in good health and physically able to safely participate in the sport of boating/bike riding. I realize and agree to inform minor children in my care that participation in boating may result in property loss, delay, illness, injury, paralysis or death due to the dangers increase significantly if anyone leaves the boat and enters the water. I am also aware that medical services may not be readily available or accessible during part of all of these activities. By my participation in these activities, I hereby knowingly and expressly assume all risks arising out of them. As a supervisor of a minor child, I make this agreement individually on behalf of this minor child, in induce Kayak-King Watersports/Okeehelée Boat Rentals to allow the child to ride in a boat/bike. I also, on behalf of myself, my personal representatives and my heirs hereby covenant not to sue and I agree to release, hold harmless, and indemnify KKW and it's agents, officers, employees or successors from any and all contract or negligence claims and suits for bodily injury, property damage, wrongful death, loss of services or otherwise which may arise out of my participation in this activity or in the participation of those persons or children for whom I am legally responsible. I agree to return all rental equipment in its present conditions ordinary wear and tear excepted. Failing to do so, I agree to reimburse KKW at retail replacement cost, and to pay all cost in the enforcement of this agreement. This contract shall be governed by the constructed in accordance with the laws of the State of Florida, and the parties agree that the venue and jurisdiction for any action or proceedings arising out this rental contract shall be in Palm Beach County, FL, this contract shall be constructed without regard to any presumption or rule requiring construction against the party causing the rental contracted to be drafted.

Emergency Contact: _____

Number in Party :	Hours Paid for:	Deposit:
2 Person Pedal Boat	3 Person Pedal Boat	4 Person Pedal Boat
1 Person Kayak	2 Person Kayak	Tandem Bike
Adult Bike	Child Bike	Wagon Bike
Canoe	SUP- Stand Up Board	

Time Out _____

Time In _____

RULES AND REGULATIONS

1. Watercraft rentals are at your own risk. Palm Beach County ParksCommission and Kayak-King WaterSports Inc. are not responsible for personal injury or property.
2. Persons renting the watercraft must have a valid State ID.
3. PFD (lifejackets) are provided and must be worn at all times.
4. Alcoholic/drugs are prohibited.
5. Intentional capsizing is prohibited.
6. Do Not stay in the water in the event of thunder and lightning.
7. Renter will be required to reimburse Kayak-King WaterSports, Inc. for all damages or lost equipment. Deposits will be applied to reimbursement charges. Reimbursement will be at replacement costs.
8. Failure to comply with the rules will result in termination of your ride without reimbursement.

Print Name _____ Email Address _____

Address _____

Telephone # _____ License # _____

Signature

Date

Operating Schedule

June through August

Mondays, Thursdays, Fridays, Saturdays and Sundays from 10am to 6pm with the last rental going out at 5pm.

September through May

Saturdays and Sundays from 9am to 5pm with the last rental going out at 4:00pm.

We are open on all major federal holidays except Christmas Day.

Inclement Weather

The concessionaire requests the right to close due to inclement weather and lightning.

Vacation/Sick days

Concessionaire requests to have 5 sick days during any single contractual year and will also like to have 2 weeks closed during the “off season” for maintenance and vacation. Park authorities will be notified with adequate advanced notice.

Sundry Items for Sale

Bottle Water	\$1	Gatorade	\$2
Powerade	\$2	Sunny-D	\$1.50
Can Sodas	\$1	Candy Bars	\$1
Chewing Gum	\$1	Potato Chips	\$1
Cookies	\$1	Ice Cream	\$1.50
Candy	\$1	Peanuts	\$1.50
Sunscreen	\$4	Sun Glasses	\$7-\$15
Fishing Lures	\$4-\$8	Hats	\$12-\$15
T-shirts	\$15-\$20	Towels	\$15

All sundry items are priced at fair market value.

Estimated Transactions and Revenue

<u>Estimated Revenue</u>	<u>Hours per Week</u>	
3 Person Pedal Boat	10@	\$15 = \$150
4 Person Pedal Boat (pontoon)	10@	\$25 = \$250
1 Person Kayak	25@	\$13 = \$325
2 Person Kayak	20@	\$18 = \$360
3 Person Canoe	15@	\$15 = \$225
Stand up Paddle Board	12@	\$16 = \$192
Adult Bicycle	20@	\$9 = \$180
Childs Bicycle	10@	\$6 = \$60
Tandem Bicycle	4@	\$16 = \$64
Fliker Scooter	15@	\$6 = \$90
Xiaomi Elec. Scooter	10@	\$25 = \$250
		\$2,206
		<u> X4</u>
		\$8,824
Estimated customer consumables		<u>~ \$500</u>
Est. Monthly Totals		\$9,324.00

Estimated Monthly Operation Expense

Park Rent	\$683.33
Electric	\$75.00
Water	\$25.00
Security System	\$67.00
Insurance	\$441.66
Staff Payroll	\$1,000.00
Office Supplies	\$70.00
Accountant	\$175.00
Equipment Repair	<u>\$75.00</u>

Est. Monthly Totals \$2,611.99

Marketing Plan and Training

Our marketing plan consists of several avenues of advertisements and incentives for new and returning customers. Groupon campaigns have proved to be successful in the past by increasing the “walk in” customers that didn’t otherwise know we were located in the park. We have in the past and will continue advertising campaigns through Facebook and Instagram. We have had and will continue a partnership through 88.1 Way-FM and have also advertised through a local Hispanic radio station (MIA 92.1 FM) to reach local Latino residents and make them aware of our amenities. We also use advertising through a local, family owned, magazine publication, “Parenting Plus.” We strongly believe that using local businesses like this helps to ensure that we keep our local economy prosperous.

We use coupons for many returning customers and give away one “free” watercraft rental to retiring Palm Beach County School District employees. We also engage in local fundraisers, contests and raffles held by professionals (attorneys, corporations and church organizations) where we will commit free rentals to the winners of said events.

A yearly flyer is sent out using email blasts to all local schools and summer camp facilities around February/ March. This advertises our amenities along with a price that can’t be ignored. We understand that many camps are funded by parents and our price ensures that these campers can enjoy our beautiful park and its amenities.

Last, but certainly not least, our brave women and men of our US Military, ALWAYS receives a discount on all of our rental equipment along with a big “Thank You” for serving this great nation.

Marketing Strategy

Our Marketing vision for Kayak King Water Sports at Okeeheelee Park

- Increase awareness of our kayak, canoe, paddle boat & bike rental business at Okeeheelee Park
- Highlight all the amenities Okeeheelee Park has to offer to local families and outdoor sport enthusiasts
- Increase sales by positioning Kayak King Water Sports as a family friendly, “must visit” outdoor sporting center

Promotion: How do we get the word out to customers?

Advertising: What media do we use? A mix of print, radio, grass roots & social media marketing / advertising.

Parenting Plus Magazine Print Ads



Parenting Plus is the premiere magazine for families in the Palm Beaches & Treasure Coast. We purchase a monthly advertisement promoting Okeeheelee Park. We have been faithfully advertising with Parenting Plus for over the years.

Local Radio



WAYFM 88.1 FM – Business Impact Partner. Local Christian Radio Station serving all of Palm Beach and South Florida. Campaign included :15 second commercials and web exposure. We strongly believe in the mission of WAY FM and as many of our weekend customers often visit us after church services on Sundays.

MIA 92.1 FM – #1 Local Hispanic Radio Station reaching the majority of Hispanic population in West Palm Beach. Campaign consisted of mixture of :15 second, :30 second commercials, online advertising the MIA 92.1 website.

Social Media Marketing / Advertising



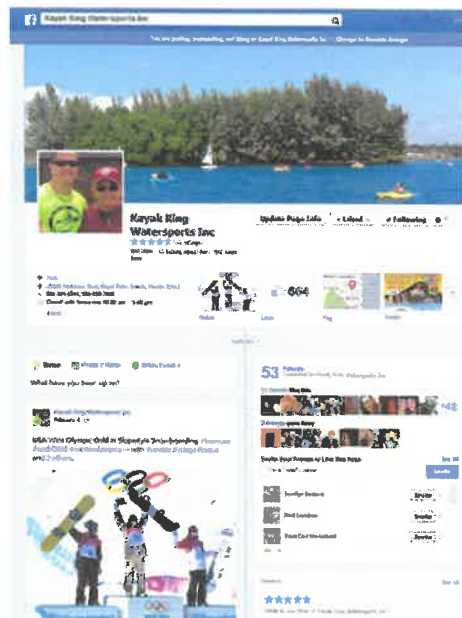
We use each of our Social Media platforms differently and to accomplish the following:

- Promote events and special offerings to our followers
- Engage our customers! Focus on building relationships with our customers
- Share photos – highlight the beauty of the lake and of the park
- Increase Kayak King Water Sports brand Awareness

Instagram Account



Facebook Fan Page

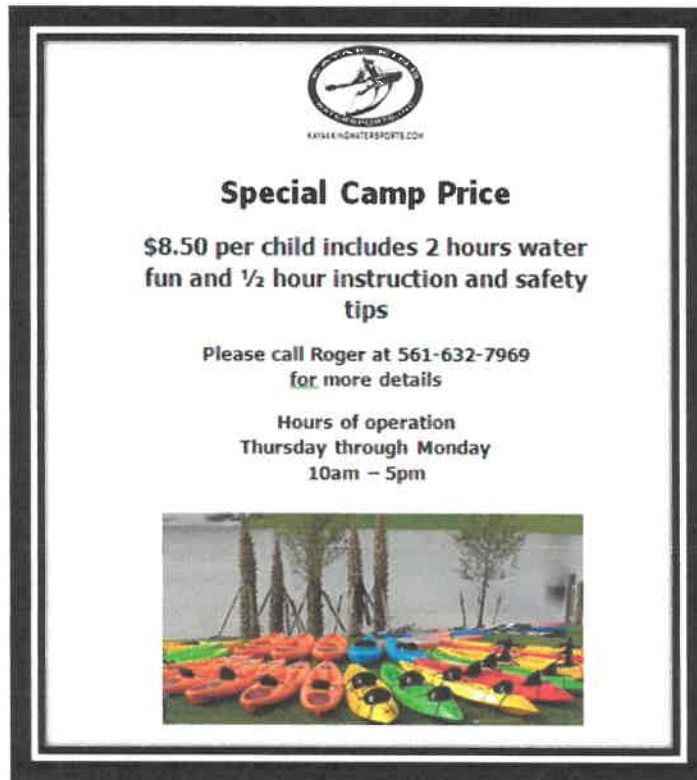


Social Media Advertising (Paid Advertising)

Facebook Advertising: Advertising on Facebook is one of the easiest – to – use platforms for delivering our advertisements to prospective customers / users. Facebook advertising lets us target users not only via demographic data (location, age, gender), but also using interests data and social connections. It's affordable and easy.

Grass Roots Marketing: Word of Mouth, Flyers, Signage...

Flyers: Special Event and promotional flyers distributed around Palm Beach County



Signage: Flags for our business



KAYAK-KING WATERSPORTS



KAYAKKINGWATERSPORTS.COM

**Presents
A Free**

**One Single Person Kayak or
One Two Person Pedal Boat Rental**

**In Appreciation for your years of service
With the Palm Beach County School District**

Location

Okecheelee Park

7714 Forest Hill Blvd
West Palm Beach, FL 33413

www.kayakkingwatersports.com
561-304-1344

Original Coupon must be presented at time of rental.
No copies please

KAYAK-KING WATERSPORTS



KAYAKKINGWATERSPORTS.COM

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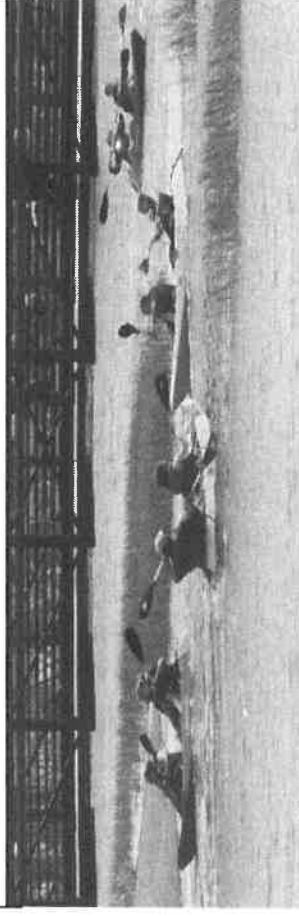
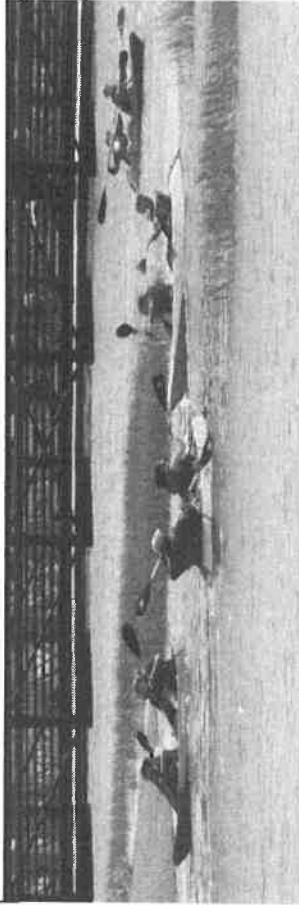
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Okecheelee Park

7714 Forest Hill Blvd
West Palm Beach, FL 33413

www.kayakkingwatersports.com
561-304-1344

Original Coupon must be presented at time of rental.
No copies please





WEST PALM BEACH, FL
561.304.1344

We are located in
Okeehelée Park
7715 Forest Hill Blvd
West Palm Beach, FL 33406
561-304-1344

Summer Hours
Thursday – Monday
9AM – 5pm

THANK YOU FOR VISITING
\$3.00 OFF

NEXT RENTAL

We rent Kayaks, Peddle Boats, Canoes and Bikes

One Coupon per family per visit

Expires

Visit us on Face Book Okeehelée Park Rentals

Not redeemable for cash.



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Proposed Staffing Levels

Full Time Employee	1
Part Time Employee	1
Volunteers	2
Sub Contractors	0

Estimated Cost of Future Concession Equipment

The life of the Equipment varies from one manufacturer to another. In addition, the amount of use the equipment gets is a factor in its life as well. The more popular it is, the quicker it may have to be replaced. Some equipment may last more than a year but the manufacturer recommends rotating the equipment at the end of its first year to avoid redundant and ultimately costly repairs. Since some of the equipment stated is in the "proposed" section of this bid, it is only fair that it falls under this section to analyze the cost since it will, in fact, be bought in the future.

(** indicates said items)

Sundolphin	Qty.	Price	Total
3 Person Pedalboat	4	\$449.00	\$1,796.00
Kay Park Pedalboat **	4	\$2,700.00	\$10,800.00
Kayaks			
Singles	10	\$275.00	\$2750.00
Tandem	8	\$400.00	\$3,200.00
Stand up Paddle Boards	6	\$400.00	\$2,400.00
Canoes	4	\$350.00	\$1,400.00
Adult Bikes	4	\$135.00	\$540.00
Y-Flyer Fliker C-5 **	6	\$160.00	\$960.00
Xiaomi Mi Elec. Scooter	6	\$TBD	\$TBD
Estimated Future Totals			\$23,846

Experience/Qualifications as a Concessionaire

Qualification and Experience:

Kayak–King Watersports Inc. is a family run and owned business for the last 11.5 years and operates out of the concession at Okeeheelee Park in West Palm Beach, Florida. We have been successfully renting kayaks, pedal boats, canoes, stand-up paddleboards and bikes to families, youth groups, summer camps, schools, church organizations and corporate businesses of West Palm Beach and neighboring cities as well. We generally produce at least 100 to 150 rentals per week. We also instruct our patrons on the proper use of kayaks, pedal boats, canoes and bikes as well as the safety equipment that may be required. The safety equipment is always properly sized to each customer. During the summer we handle, on average, at least two camps a day with each camp consisting of 20 to 40 kids. We clean and inspect all kayaks, canoes, sups, pedal boats and bikes on a daily basis. We service and repair our equipment on a daily bases. All rental equipment is neatly stacked and secured for the next day of business. We are extremely helpful to customers and non-customers that may have questions or need directions to events, pavilion locations, restroom locations or just some general information of the park premises. Over the years, we have made many friends and have loyal customers that have been returning to our facility consistently. There are many “out of town” customers that visit Florida during the winter months that never fail to drop in for a visit.

Amongst the services that are available, we also provide the sale of sundry items like sodas, water, Gatorade, chips, ice cream and candy. We also sell sunglasses, t-shirts and souvenirs. We restock all sundry items on a daily basis. During the summer we open five days a week and during the winter we open on weekends and most holidays. Our concession is open all year long as to not interrupt the park patrons from enjoying these amenities.

Resume of Qualifications

Annette Arriaga
1338 Victoria Drive
West Palm Beach, FL 33406

Work Experience

September 2008 – Present

Kayak-King WaterSports, Inc.
Okeeheelee Park Rentals
7715 Forest Hill Blvd.
West Palm Beach, FL 33404
561-304-1344

POSITION: Owner/Operator

For the past 11 years, I have been the co-owner and operator of Okeeheelee Park Boat Rentals/ Kayak-King Watersports, Inc. During that period, I have overseen the general operation of this facility in all aspects. I greet customers and answer all questions and concerns regarding the rental concession as well as any questions regarding general questions and directions of the park premises. My responsibilities include daily schedules as well as personnel schedules, ordering and restocking supplies, daily maintenance and inspection of watercraft and bicycles. I also keep the surrounding premises clean and free of litter. I oversee and check driver's licenses of customers for age verification and also assist in "fitting" the right size lifejackets, helmets or any other safety equipment required with their rental. I am proactive in the coordination of scheduling group activities such as summer camps, church activities and corporate events.

Duties and Responsibilities

- Over see daily operation of the rental concession
- Maintain daily schedules
- Greet customers and explain rental rules and regulations
- Check valid ID to ensure that our patrons are of age to rent
- Assist patrons in getting life jackets on or helmets
- Make sure all waivers and brochures are stocked and up to date
- Check concession and surrounding area to ensure it is clean
- Coordinate and schedule group activities like summer camps, youth functions, family reunions and corporate events

Resume of Qualifications

Roger Roque
1338 Victoria Drive
West Palm Beach, FL 33406
(561) 632-7969

Work Experience

September 2008 – Present

Kayak-King WaterSports, Inc.
561-304-1344
Okeeheelee Park Rentals
7715 Forest Hill Blvd.
West Palm Beach, FL 33404

POSITION Owner/Operator

I have co-owned and operated Okeeheelee Park Boat Rentals for almost 11 years. During this tenure, I have been responsible for many facets of this operation. My primary duties include the overall safety of the watercraft and bicycles. All repairs and replacement of rental equipment is assessed and performed on an as needed basis. Anything that requires licensed repairs is referred to qualified licensed person and done in a timely manner. I am also responsible for ordering new equipment such as, kayaks, SUP's, canoes, pedal boats and bicycles when needed. I am consistent in keeping up with new technology of water products and boat/ bicycle products that are released into the market. Other duties include keeping the equipment clean and in proper working order at all times. I am well versed in the surrounding wildlife and the overall park premises such as the location of all pavilions, restrooms, etc. I am proactive in making sure that all patrons feel safe from any form of harassment and belligerence, potential car break-ins and have helped with a multitude of minor injuries and/or exhaustion.

Although, I have not renewed my certifications for 2019, I have been CPR and First Aid certified for many years.

Duties and Responsibilities

- Oversee daily operations of the rental concession
- Responsible for the maintenance and repair of all watercrafts and bicycles
- Responsible for replacing rental equipment that is broken or out dated
- Responsible for safety inspection of all boats, bikes, lifejackets and helmets
- Greet customers and explain rental rules and regulations
- Assist patrons in the proper fitting of life jackets and/or helmets
- Check concession facility and surrounding areas to ensure its cleanliness

References

Lt. Eli Ramos

(561) 992-1195
Dept of Corrections
West Detention Center
38811 James Wheeler Way
Belle Glade, FL 33430

Rabbi Avi Hochman

(201) 906-1378
Director Camp Chaverim
7558 Andorra Pl.
Boca Raton, FL 33433

Dr Farokh Jiveh

(561) 220-1252
Smiles By Jiveh
11989 Southern Blvd.
Royal Palm Beach, FL 33411

Deputy Jim Corman (ret.)

(561) 309-9320
Pro Mobile Bicycle Repair
4908 Pimlico Ct.
West Palm Beach, FL 33415

Ms. Debbie Luongo

Teacher
(954) 309-5170
10538 Prato St.
Wellington, FL 33414

Letters of Recommendation Attached



TOWN OF PALM BEACH

Recreation Department

July 15, 2019

Roger Roque
Kayak- King
1338 Victoria Drive
West Palm Beach, FL 33406

Dear Roger,

On behalf of the Palm Beach Recreation Department, I would like to thank you and your staff for providing such an amazing experience throughout the years for our campers. They have thoroughly enjoyed the canoe/kayaking as well as paddle boats and consistently say it's one of their favorite trips. The campers enjoy being on the water and have had the opportunity to see an abundance of wildlife in their natural habitat, something most children don't get to see outside of a zoo setting.

We appreciate all you do to bring our campers closer to nature.

Sincerely,

Dawn M. Helton, CPRP
Recreation Supervisor

July 17, 2019

To Whom It May Concern:

I am writing this letter with sincere hopes that Palm Beach County Parks will renew the lease that they have with Kayak King located within Okeeheelee Park. This facility has been a big part of my families life and I hope that it touches many other lives in the positive ways that it has ours.

We happened upon Kayak King during a youth group kayaking trip and both of my sons really enjoyed the time they spent there and returned several times with a new found outdoor activity. They enjoyed talking with the owner Roger and they also began volunteering at the shop. Both of my sons completed their community service hours within our community doing something that they are passionate about. Roger has been a great mentor to both of my sons and I hope that he will continue to do so with many other young adults. Kayak King is the type of establishment that allows people to disconnect and reconnect with what's truly important in life.

Debbie Luongo
954-309-5170



ProMobile Bicycle Repair
We Come to You
561.309.9320

July 17, 2019

Palm Beach County Parks & Recreation
2700 6th Ave. S.
Lake Worth, Fl. 33461

Jim Corman
ProMobile Bicycle Repair
4908 Pimlico Ct.
West Palm Beach, Fl. 33415

To whom it may concern,

I would like to take this opportunity to write this letter of recommendation for Roger Roque, the owner of Kayak King Watersports. Roger has the current bid and has been in business in Okeeheelee Park for over 10 years. Before retiring I was a Parks Deputy with the Palm Beach County Sheriff's Office, and I got to know Roger on a business, and personal level. Roger is a family man, and is respected in his community. I have always known Roger to be kind, contentious, and generous with his customers and his employees. After Retiring, I started a Bicycle Repair Company and Roger has used my company for his repairs for the last 6 years. Since all of my repairs are done on site, at times I have seen Rogers interaction with the public, and found his customers love him! If someone is having a problem with their personal bicycle equipment, Roger will take the time and try to solve it, or he will recommend me for the repair. As human beings, we always resist change, and I would urge you to take this into consideration when making your decision on the upcoming bid.

Thank you for your time,

Jim Corman
ProMobile Bicycle Repair
561.309.9320



Kayak king water sports at Okeeheelee park

1 message

Farokh Jiveh <smilesbyjiveh@gmail.com>
To: kayaking@live.com

Fri, Jul 19, 2019 at 6:06 AM

To whom it may concern,

I'm writing to recommend a hidden gem, right next door to the Western Communities, that not too many people may know about.

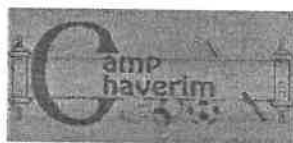
I recall when we moved to our new home next to the high school in Wellington, our kids wanted to go to the beach but it was such an ordeal to pack things up and take the "trip", find parking and drag the stuff down to the sand and have a day at the beach. That all changed when I found Kayak King water sports place almost literally in my back yard!!!!

I have been taking my family there for years! It is a 2 minutes drive to Okeeheelee park and all you need is a bathing suite. First of all, the staff is SO friendly and helpful, the kids working there remind me of the employees at a unique place in California called in-n-our burger. They all seem to love what they do and their passion and willing to help truly shows that. And I KNOW that all stems down from the owner. It's such a pleasure to know a business that truly cares about their customers!

Besides the amazing service, this lake and the nature is so tranquil! I LOVE to paddle board. It is as close as you will ever get to walking on water! You truly become one with nature, and the lake. Just pure bliss of the wind blowing, sound of cool water as the trees, the grass, the peer, passing you by! And you will NEVER get that at some rental place on the intercostal. I recall One time the current almost took me to the ocean!

Being at this place, and specially finding your way to the small island and discovering nature there, is one of the most stress relieving activities and family bonding we ever do! It is simply amazing! The great service and incredible willing to help attitude of the people at the rental place adds that much to it. I could not recommend this place any higher! It is truly one of the most tranquil and best place to go and relax, and become one with nature! You will not get that anywhere else near here.

- Dr. Farokh Jiveh



To whom it may concern,

To say that Roger at Kayak-king has not left our campers and their summer experience with a long lasting impression would be an understatement.

For the past several summers we have joined Roger and his amazing staff as he has given our campers an amazing experience. With his attention to detail, ability to accommodate, and flexibility in coordinating we have continued to return summer after summer. I have recommended Kayak-king to countless other camps, institutions, families from South Florida and beyond.

His kayaks, pedal boats, and canoes are clean and his unique ability to explain all the rules and skills needed to all of my campers in a calm and clear format is extremely reassuring.

I have spoken to many other camps and institutions about locations where they go kayaking, nothing compares to Roger and Kayak-King!

Without Roger and Kayak-king we would honestly not know where to go and any other experience would never be the same. We would likely stop kayaking with our campers. He gives you the reassurance and confidence you need when taking close to 80 campers out in the water. He makes sure everyone is safe and is always willing to go above and beyond to help us figure out the right day and times to bring our camp.

This is the best kayaking location around!

Sincerely,

Rabbi Avi Hochman
Director, Camp Chaverim

To whom it may concern,

I am writing you this note about the great service that can be found at Kayak King Watersports at Okechee Park. I have been visiting Roger and his team for about 10 years whenever I wanted to rent a bicycle, kayak, standup-paddleboard, etc. and am always impressed with his top notch professional staff. They are always available for any assistance while also making sure everyone is operating on the lake or on the bicycle trails in a safe environment. When I am there, I always see why so many first time customers keep returning, whether it is the friendly staff answering any questions about the park or the equipment, or assisting any customers where English isn't their first language. Finally, the rates at Kayak King are some of the best in the county. On those times where I rent from someone else, I'm usually having to pay twice as much and for a shorter period of time. I highly recommend Kayak King watersports and hope they are around for many years to come.

Adam Feldser
afeldser@yahoo.com



Academy of Little Learners
1260 Hyacinth Place
Wellington, Florida 33414
561-795-3931
Fax 561-798-0459

July 19th, 2019

To Whom It May Concern,

I'm the Assistant Director of Academy Of Little Learners in Wellington. We have a large Summer Camp every year. I would and do recommend Roger and his staff. Going Kayaking is one of my camper's favorite events of the summer. Roger is very professional, kind and patient with us. I would never think of going anywhere else!

Sincerely,
Lynda Chicano
Assistant Director
Academy of Little Learners
561-795-3931

.....



Letter of recommendation

1 message

Adam Feldser <afeldser@yahoo.com>
Reply-to: afeldser@yahoo.com
To: Kayakking@live.com

Thu, Jul 18, 2019 at 4:00 PM

To whom it may concern,

I am writing you this note about the great service that can be found a Kayak King Watersports at Okeeheelee Park. I have been visiting Roger and his team for about 10 years whenever I wanted to rent a bicycle, kayak, standup-paddleboard, etc.and am always impressed with his top notch professional staff. They are always available for any assistance while also making sure everyone is operating on the lake or on the bicycle trails in a safe environment. When I am there, I always see why so many first time customers keep returning, whether it is the friendly staff answering any questions about the park or the equipment, or assisting any customers where English isn't their first language. Finally , the rates at Kayak King are some of the best in the county. On those times where I rent from someone else, I'm usually having to pay twice as much and for a shorter period of time. I highly recommend Kayak King watersports and hope they are around for many years to come.

Adam Feldser
afeldser@yahoo.com

 **Kayak King Letter.pdf**
25 KB



Kayaking kayaker

1 message

Deb Sergi <debbiesergi@icloud.com>
To: kayaking@live.com

Mon, Jul 22, 2019 at 10:23 AM

Good Morning Rodger,

Just wanted to thank you once again for my kayaking experience yesterday, it is always a pleasure seeing you and you happy staff. I also was informed that your contract will be up for renewal and hope that you will be here for more years to come. It is always a Great experience when I come and bring my friends along. You are always so cheerful and helpful and always make our stay a Happy and safe experience. See you again soon this week and thank you Rodger for you and staff happy times when there at Okeeheelee Park!

Debbie Sergi
Boynton Beach

Sent from my iPhone



letter

1 message

Jacquelyn Ezzo <jacquieezo31@gmail.com>
To: Roger Roque <Kayakking@live.com>

Mon, Jul 22, 2019 at 11:19 AM

July 22, 2019

To Whom it May Concern:

Roger Roque and I have been professional colleagues for nearly 25 years. We both worked in a medical office building together where we frequently worked together with patients. Our professional relations continued through the years with continued referrals and different community service events. Roger has always had a notable rapport with other colleagues and patients. Roger is known to be exceptionally professional, profoundly knowledgeable, highly motivated to provide excellent customer service and greatly skilled in any arena he has put his hand.

It is my distinct pleasure and honor to recommend Roger Roque and his company, Kayak King to continue to help build relationships throughout our community and maintain outstanding service by providing a well structured, safe and stable outdoor recreational activity venue for guests of Okeeheelee Park. My family and friends have visited Kayak King on numerous occasions and have always had an amazing fun time. We are always given thorough instructions each time we attend and feel very confident once we get out on the water.

Jacquie Ezzo , LMT, FS

561-818-7446

jacquieezo31@gmail.com



Referral Email Letter for Okeeheelee Park Rentals - Roger Roque

1 message

<glenmermer@att.net>
To: kayaking@live.com

Mon, Jul 22, 2019 at 6:42 PM

Referral email letter for:

Okeeheelee Park Rentals
7715 Forest Hill Blvd
West Palm Beach Fl 33413
Att: Roger Roque

To whom it may concern,
My name is Glen Mermer. My family & I visits Okeeheelee Park often. When we do , we enjoy all the variety of recreational equipment Roger has to offer. Bicycles , paddle boats , canoes & kayaks. We use them all. Every time we visit , Roger and his crew are always eager to help us. Safety is Rogers #1 priority. That makes me feel good knowing my family will be safe. All Rogers equipment is always clean and in excellent condition. I have and will continue to recommend Okeeheelee Park Rentals to all my friends & coworkers.

Thank you
Glen Mermer
glenmermer@att.net
561-714-5297

Craig Strickland
7386 Ringwood Ter
Boynton Beach, FL 33437-3976
561 737-9719
<tgi@pobox.com>

July 26, 2019

Palm Beach County Parks & Recreation Department
2700 6th Ave S
Lake Worth, FL 33461-4799
561 966-6600

Subject: **Kayak King Watersports**

To whom it may concern:

We have been enjoying going to Okeechellee Park for several years, and one of the things that keeps bringing us back is the bicycle rentals. Although we have bikes at home, and we ride in nearby neighborhoods, there's no convenient way to bring them to the park. We have occasionally rented the paddle boats and very much enjoy our time out on the water, and our first time was made very pleasant by the extra time they took helping us get oriented on the operation.

Having the option to enjoy the park trails is great. Roger and his people have always treated us in an outgoing, friendly and professional manner. They're attentive to each customer's needs, as well as ensuring that the equipment is well-maintained. If you bring a problem to their attention, they take care of it promptly and without fuss.

It is always a positive experience when a business appreciates their customers, and Roger and his crew go out of their way to take good care of us, and make us feel welcome. We're never made to feel like we're causing them extra work.

We're really happy that we can depend on getting a good-quality, safely-operating bicycle to ride, so we can have a fun outing at the park. Roger's rental business is a real benefit to the community, which you can tell by how popular it is whenever we're there, and it certainly brings us to the park much more often. Families are often there all together, and they have a fun time with the bikes and canoes and boats.

It's always something we look forward to.

Sincerely,

Craig Strickland



Recommendation

1 message

hoopsit32 <hoopsit32@gmail.com>

Thu, Jul 25, 2019 at 4:45 PM

To: Roger Kayak Sports <kayakking@live.com>

To Whom It May Concern,

My name is Cameron Morris and I was a camp director for Palm Beach County Parks and Recreation for many years. I brought my teen camp to Kayak King as they loved it and it also was great exercise for the kids. Roger and his staff were great with the kids and had great customer service! They are a great asset to the community and deserve to stay there at Okechee Park!

Sincerely,
Cameron Morris

Karin Strickland
7386 Ringwood Ter
Boynton Beach, FL 33437-3976
561/737-9719

July 25, 2019

Palm Beach County Parks and Recreation Department
2700 6th Avenue South
Lake Worth, Florida 33461-4799
561/966-6600

Subject: **Kayak King Watersports**

To whom it may concern:

Kayak King Watersports in Okecheelee Park is a great asset to the community.

Roger and Annette, the owners, are pleasant and knowledgeable. They make sure that everyone is taken care of with respect.

Their experience means a fun and safe time for everyone, from children to older adults, too.

All the employees are so helpful. They'll fit you for the correct bike and make sure you're riding safely. The park is a wonderful place to ride with lots of trails with shade, beauty, and safety from cars.

The rates are very reasonable and make it affordable for everyone to be able to come out and enjoy the outdoors.

There are only 2 places in the county where people can rent bikes. Jupiter is too far for mid and south county, but Okecheelee is central for everyone.

Roger and the group at Kayak King gives everyone a safe place to ride on nice equipment which the staff makes sure fits you perfectly. He provides a great service to the community.

We are pleased with the rentals there so we go often. It makes Okecheelee Park much more accessible and enjoyable for us, and for people of all ages.

Sincerely,

Karin Strickland



Kayaking at Okeeheelee

1 message

Callie <calliemeyer@comcast.net>
To: kayaking@live.com

Mon, Jul 29, 2019 at 2:25 PM

I wanted to write a letter to say how much I enjoy kayaking at kayak King water sports . I have been going to Okeeheelee park and kayaking for many years now . Roger & is team are friendly & knowledgeable. It's a great place to get away for a few hours and enjoy nature & the water . Anytime I have guests in town I bring them to this spot . It's nice to walk into the kayak shop & have Roger & the staff remember who you are . This is one of my favorite spots in west palm beach I plan to use for years to come .

Callie Meyer

West Palm Beach

Sent from my iPhone Callie 😊



Thanks for another fantastic day on the water

1 message

Jennifer Bert <jennbert@gmail.com>
To: KayakKing@live.com

Tue, Jul 30, 2019 at 6:55 AM

Hi Roger,

I just wanted to tell you again that I had a wonderful time kayaking on Saturday. It was my second visit to the lake and kayaking at Kayak King. On my last visit to West Palm, three years ago, my friend told me that there is a great place to kayak near her house. We picked up Pub Subs for a picnic lunch, headed over to Okeeheelee Park, and rented kayaks from Kayak King. We had a fantastic time. When I came back to visit this year, my friend asked what I wanted to do during my visit and the answer was "kayak!"

We had a perfect day on Saturday. The weather was beautiful and the water was just as peaceful as I remembered it (when looking away from the new water park). I have rented kayaks many places, and the kayaks at Kayak King are by far the best quality kayaks that I have rented, and it was also far less expensive than I have paid elsewhere. I also appreciated that there was someone to help us get the kayaks in and out of the water and give us a push as we set off on our adventure.

I really appreciate all that you do and I hope to see you on my next visit to West Palm. Until then, paddle good.

Jenn

Revenue Proposal

We propose to provide the requested "Guaranteed Annual Rent" of \$8,200.00 yearly/ (683.33 monthly.)

We also will propose to pay a 10% monthly "commission fee" when the monthly gross sales exceed the Guaranteed Annual Rent according to the formula provided in the RFP

We would also agree to the 2% yearly increase of "Guaranteed Annual Rent" on the anniversary of the agreement as stated in the RFP.

Guaranteed annual rent **\$8,200 (\$683.33 monthly)**

Commission Fee **10% of monthly gross sales**

Annual adjustment **2% increase of guaranteed rent
On the anniversary date of the
agreement**

Financial Ability

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2016

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2016 or tax year beginning , ending

A S election effective date 09/01/01	TYPE OR PRINT	Name KAYAK-KING WATERSPORTS, INC.	D Employer identification number 65-1139474
B Business activity code number (see instructions) 713900		Number, street, and room or suite no. If a P.O. box, see instructions. 1338 VICTORIA DRIVE	E Date incorporated 09/04/2001
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code WEST PALM BEACH FL 33406	F Total assets (see instructions) \$ 29,189

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year **2**

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	69,452	
	b Returns and allowances	1b	289	
	c Balance. Subtract line 1b from line 1a			1c 69,163
	2 Cost of goods sold (attach Form 1125-A)			2 8,089
	3 Gross profit. Subtract line 2 from line 1c			3 61,074
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4
Deductions (see instructions for limitations)	5 Other income (loss) (see instructions—attach statement)			5
	6 Total income (loss). Add lines 3 through 5			6 61,074
	7 Compensation of officers (see instructions—attach Form 1125-E)			7 13,250
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9 1,353
	10 Bad debts			10
	11 Rents			11 7,385
	12 Taxes and licenses			12 1,296
	13 Interest			13
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14 1,389
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 149
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement) SEE STMT 1			19 31,183
20 Total deductions. Add lines 7 through 19			20 56,005	
21 Ordinary business income (loss). Subtract line 20 from line 6			21 5,069	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23a 2016 estimated tax payments and 2015 overpayment credited to 2016	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount from line 26 Credited to 2017 estimated tax Refunded			27	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Sign Here Signature of officer **ROGER ROQUE** Date Title **VICE PRESIDENT**

Paid Preparer Use Only	Print/Type preparer's name LEIANN S DAVIS, E.A.	Preparer's signature	Date 09/06/17	Check <input type="checkbox"/> if self-employed PTIN P00026200
	Firm's name DAVIS ACCOUNTING & TAX SERVICES, INC.	Firm's EIN 65-0621688		
	Firm's address 5702 LAKEWORTH RD STE 10 GREENACRES, FL 33463-3269	Phone no. 561-965-8115		

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2016)

Schedule K Shareholders' Pro Rata Share Items

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	5,069
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) Type ▶	10	
	11 Section 179 deduction (attach Form 4562)	11	
Credits	12a Charitable contributions SEE STMT 2	12a	21
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) Type ▶	12d	
Foreign Transactions	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Alternative Minimum Tax (AMT) Items	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c	
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f	
	g Interest expense	14g	
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h	
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement) Other information	14k	
Items Affecting Shareholder Basis	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
	m Reduction in taxes available for credit (attach statement)	14m	
	n Other foreign tax information (attach statement)		
	15a Post-1986 depreciation adjustment	15a	26
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
d Oil, gas, and geothermal properties – gross income	15d		
e Oil, gas, and geothermal properties – deductions	15e		
f Other AMT items (attach statement)	15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	452
	d Distributions (attach statement if required) (see instructions)	16d	13,366
	e Repayment of loans from shareholders	16e	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	5,048

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		4,849		1,442
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	((
3	Inventories		2,225		1,669
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	43,773		43,773	
b	Less accumulated depreciation	(38,908	4,865	(40,298	3,475
11a	Depletable assets				
b	Less accumulated depletion	((
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	53,726		53,726	
b	Less accumulated amortization	(29,876	23,850	(33,409	20,317
14	Other assets (attach statement) STMT 3		2,286		2,286
15	Total assets		38,075		29,189
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) STMT 4		1,014		898
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		100		100
23	Additional paid-in capital				
24	Retained earnings		36,961		28,191
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	((
27	Total liabilities and shareholders' equity		38,075		29,189

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

<p>1 Net income (loss) per books 3,725</p> <p>2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)</p> <p>3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):</p> <p style="padding-left: 20px;">a Depreciation \$ 871</p> <p style="padding-left: 20px;">b Travel and entertainment \$ 393</p> <p style="padding-left: 20px;">STMT 5 59</p> <p>4 Add lines 1 through 3 5,048</p>	<p>3,725</p> <p></p> <p>1,323</p> <p>5,048</p>	<p>5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p style="padding-left: 20px;">a Tax-exempt interest \$</p> <p>6 Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):</p> <p style="padding-left: 20px;">a Depreciation \$</p> <p>7 Add lines 5 and 6</p> <p>8 Income (loss) (Schedule K, line 18). Line 4 less line 7 5,048</p>	<p></p> <p></p> <p></p> <p></p> <p></p> <p>5,048</p>
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Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	36,961		
2 Ordinary income from page 1, line 21	5,069		
3 Other additions			
4 Loss from page 1, line 21			
5 Other reductions STMT 6	473		
6 Combine lines 1 through 5	41,557		
7 Distributions other than dividend distributions	13,366		
8 Balance at end of tax year. Subtract line 7 from line 6	28,191		

Form **1125-A**

Cost of Goods Sold

(Rev. October 2016)
 Department of the Treasury
 Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
 ▶ **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

OMB No. 1545-0123

Name **KAYAK-KING WATERSPORTS, INC.** Employer identification number **65-1139474**

1	Inventory at beginning of year	1	2,225
2	Purchases	2	6,646
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) STMT 7	5	887
6	Total. Add lines 1 through 5	6	9,758
7	Inventory at end of year	7	1,669
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	8,089

9a Check all methods used for valuing closing inventory:

- (i) Cost
- (ii) Lower of cost or market
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 10-2016)

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2016

For calendar year 2016, or tax
year beginning _____
ending _____

Final K-1 Amended K-1

Shareholder's Share of Income, Deductions, Credits, etc.
▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
65-1139474

B Corporation's name, address, city, state, and ZIP code
KAYAK-KING WATERSPORTS, INC.

1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

C IRS Center where corporation filed return
E-FILE

Part II Information About the Shareholder

D Shareholder's identifying number
261-83-1351

E Shareholder's name, address, city, state, and ZIP code
ROGER ROQUE
1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

F Shareholder's percentage of stock ownership for tax year **50.000000** %

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 2,534	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15 A	Alternative minimum tax (AMT) items 13
11	Section 179 deduction	16 C*	Items affecting shareholder basis STMT
12	Other deductions A 10	D	6,683
		17	Other information

* See attached statement for additional information.

For IRS Use Only

Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions

<u>Description</u>	<u>Amount</u>
ALARM & SECURITY SERVICES	\$ 840
AUTO/FUEL EXPENSE	1,733
AUTO LEASE	2,295
BANK CHARGES	40
CREDIT CARD FEES	2,200
INSURANCE	8,731
OFFICE EXPENSE	550
PARKING & TOLLS	204
SHOP SUPPLIES	1,342
SMALL TOOLS	110
TELEPHONE	3,698
UNIFORMS	596
UTILITIES	3,073
ACCOUNTING FEES	1,800
PEST CONTROL	45
AMORTIZATION	3,533
50% OF MEALS & ENTERTAINMENT	393
TOTAL	<u>\$ 31,183</u>

Statement 2 - Form 1120S, Page 3, Schedule K, Line 12a - Cash Contributions

<u>Description</u>	<u>Cash Contrib 50%</u>	<u>Cash Contrib 30%</u>	<u>Total</u>
DONATIONS	\$ 21	\$	\$ 21
TOTAL	<u>\$ 21</u>	<u>\$ 0</u>	<u>\$ 21</u>

Statement 3 - Form 1120S, Page 4, Schedule L, Line 14 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
DEPOSITS	\$ 2,286	\$ 2,286
TOTAL	<u>\$ 2,286</u>	<u>\$ 2,286</u>

Statement 4 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SALES TAXES PAYABLE	\$ 475	\$ 359
FEDERAL PAYROLL TAXES PAYABLE	497	497
FEDERAL UNEMPLOYMENT TAX PAYA	42	42
TOTAL	<u>\$ 1,014</u>	<u>\$ 898</u>

Statement 5 - Form 1120S. Page 5. Schedule M-1. Line 3 - Expenses on Books Not on Return

Description	Amount
FINES AND PENALTIES	\$ 59
TOTAL	\$ 59

Statement 6 - Form 1120S. Page 5. Schedule M-2. Line 5(a) - Other Reductions

Description	Amount
FINES AND PENALTIES	\$ 59
MEALS & ENTERTAINMENT	393
CHARITABLE CONTRIBUTIONS	21
TOTAL	\$ 473

Statement 7 - Form 1125-A, Line 5 - Other Costs

<u>Description</u>	<u>Amount</u>
PURCHASES - BOATS	\$ <u>887</u>
TOTAL	\$ <u><u>887</u></u>

Schedule K-1, Box 16, Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
FINES AND PENALTIES	\$ 29
PAGE 1 MEALS/ENTERTAINMENT	197
TOTAL	<u>\$ 226</u>

Schedule K-1, Box 16. Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
FINES AND PENALTIES	\$ 30
PAGE 1 MEALS/ENTERTAINMENT	196
TOTAL	<u>\$ 226</u>

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2017

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

For calendar year 2017 or tax year beginning , ending

A S election effective date 09/01/01	TYPE OR PRINT	Name KAYAK-KING WATERSPORTS, INC.	D Employer identification number 65-1139474
B Business activity code number (see instructions) 713900		Number, street, and room or suite no. If a P.O. box, see instructions. 1338 VICTORIA DRIVE	E Date incorporated 09/04/2001
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code WEST PALM BEACH FL 33406	F Total assets (see instructions) \$ 25,415

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year **2**

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	66,416	
	b Returns and allowances	1b	196	
	c Balance. Subtract line 1b from line 1a			1c 66,220
	2 Cost of goods sold (attach Form 1125-A)			2 5,492
	3 Gross profit. Subtract line 2 from line 1c			3 60,728
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4
5 Other income (loss) (see instructions—attach statement)			5	
6 Total income (loss). Add lines 3 through 5			6 60,728	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7 13,000
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9 785
	10 Bad debts			10
	11 Rents			11 6,901
	12 Taxes and licenses			12 1,229
	13 Interest			13
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14 1,338
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 108
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement) See Stmt 1			19 37,912
	20 Total deductions. Add lines 7 through 19			20 61,273
	21 Ordinary business income (loss). Subtract line 20 from line 6			21 -545
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23a 2017 estimated tax payments and 2016 overpayment credited to 2017	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount from line 26 Credited to 2018 estimated tax Refunded			27	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Sign Here Signature of officer **ROGER ROQUE** Date Title **VICE PRESIDENT**

Paid Preparer Use Only Print/Type preparer's name **Leian S Davis, E.A.** Preparer's signature Date **08/30/18** Check if self-employed PTIN **P00026200**

Firm's name **Davis Accounting & Tax Services, Inc.** Firm's EIN
 Firm's address **5702 Lakeworth Rd Ste 10 Greenacres, FL 33463-3269** Phone no. **561-965-8115**

For Paperwork Reduction Act Notice, see separate instructions. Form **1120S** (2017)

Schedule K Shareholders' Pro Rata Share Items

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-545
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) Type ▶	10	
	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions See Stmt 2	12a	50
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	-369
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties – gross income	15d	
	e Oil, gas, and geothermal properties – deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	446
	d Distributions (attach statement if required) (see instructions)	16d	2,626
	e Repayment of loans from shareholders	16e	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	-595

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,442		207
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()	()
3	Inventories		1,669		1,669
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) Stmt 3				1,729
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	43,773		44,377	
b	Less accumulated depreciation	(40,298)	3,475	(41,636)	2,741
11a	Depletable assets				
b	Less accumulated depletion	()	()
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	53,726		53,726	
b	Less accumulated amortization	(33,409)	20,317	(36,943)	16,783
14	Other assets (attach statement) Stmt 4		2,286		2,286
15	Total assets		29,189		25,415
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) Stmt 5		898		791
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		100		100
23	Additional paid-in capital				
24	Retained earnings		28,191		24,524
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()	()
27	Total liabilities and shareholders' equity		29,189		25,415

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books	-1,993	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
a	Depreciation \$	952	a	Depreciation \$	
b	Travel and entertainment \$	446			
		1,398	7	Add lines 5 and 6	
4	Add lines 1 through 3	-595	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	-595

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	28,191	
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	545	
5	Other reductions Stmt 6	496	
6	Combine lines 1 through 5	27,150	
7	Distributions other than dividend distributions	2,626	
8	Balance at end of tax year. Subtract line 7 from line 6	24,524	

Form **1125-A**

Cost of Goods Sold

(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**
▶ **Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.**

OMB No. 1545-0123

Name **KAYAK-KING WATERSPORTS, INC.** Employer identification number **65-1139474**

1	Inventory at beginning of year	1	1,669
2	Purchases	2	5,492
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	7,161
7	Inventory at end of year	7	1,669
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	5,492

9a Check all methods used for valuing closing inventory:

- (i) Cost
- (ii) Lower of cost or market
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 10-2016)

Final K-1

Amended K-1

**Schedule K-1
(Form 1120S)**

2017

For calendar year 2017, or tax year

Department of the Treasury
Internal Revenue Service

beginning

ending

Shareholder's Share of Income, Deductions, Credits, etc.
▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
65-1139474

B Corporation's name, address, city, state, and ZIP code
KAYAK-KING WATERSPORTS, INC.

1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

C IRS Center where corporation filed return
e-file

Part II Information About the Shareholder

D Shareholder's identifying number
138-62-4673

E Shareholder's name, address, city, state, and ZIP code
ANNETTE ARRIAGA
1338 VICTORIA DR
WEST PALM BEACH FL 33406

F Shareholder's percentage of stock ownership for tax year **50.000000 %**

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	-273		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	-185
11	Section 179 deduction	16	Items affecting shareholder basis
		C*	223
12	Other deductions	D	
	25		1,313
		17	Other information

* See attached statement for additional information.

Final K-1

Amended K-1

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2017

For calendar year 2017, or tax year

beginning

ending

Shareholder's Share of Income, Deductions, Credits, etc.
▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
65-1139474

B Corporation's name, address, city, state, and ZIP code
KAYAK-KING WATERSPORTS, INC.

1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

C IRS Center where corporation filed return
e-file

Part II Information About the Shareholder

D Shareholder's identifying number
261-83-1351

E Shareholder's name, address, city, state, and ZIP code
ROGER ROQUE
1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

F Shareholder's percentage of stock ownership for tax year **50.000000** %

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) -272	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15 A	Alternative minimum tax (AMT) items -184
11	Section 179 deduction	16 C*	Items affecting shareholder basis 223
12 A	Other deductions 25	D	1,313
		17	Other information

* See attached statement for additional information.

For IRS Use Only

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2017

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return **KAYAK-KING WATERSPORTS, INC.** Identifying number **65-1139474**

Business or activity to which this form relates

Regular Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	302
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	993
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		302	7.0	HY	200DB	43
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,338
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A--Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B--Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C--Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2017 tax year (see instructions): 43 Amortization of costs that began before your 2017 tax year 44 Total. Add amounts in column (f). See the instructions for where to report

65-1139474

Federal Statements

FYE: 12/31/2017

Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions

<u>Description</u>	<u>Amount</u>
Accounting Fees	\$ 2,800
Alarm & Security Services	898
Auto Lease	2,677
Auto/Fuel Expense	3,943
Bank Charges	270
Credit Card Fees	2,171
Insurance	10,321
Office Expense	384
Parking & Tolls	80
Shop Supplies	1,188
Small Tools	71
Telephone	5,358
Uniforms	270
Utilities	3,500
Amortization	3,534
50% of Meals & Entertainment	447
Total	<u>\$ 37,912</u>

Statement 2 - Form 1120S, Page 3, Schedule K, Line 12a - Cash Contributions

<u>Description</u>	<u>Cash Contrib 50%</u>	<u>Cash Contrib 30%</u>	<u>Qualified Disaster</u>	<u>Total</u>
Donations	\$ 50	\$	\$	\$ 50
Total	<u>\$ 50</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50</u>

Statement 3 - Form 1120S, Page 4, Schedule L, Line 6 - Other Current Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Note Receivable - Fraud	\$	\$ 1,729
Total	<u>\$ 0</u>	<u>\$ 1,729</u>

Statement 4 - Form 1120S, Page 4, Schedule L, Line 14 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Deposits	\$ 2,286	\$ 2,286
Total	<u>\$ 2,286</u>	<u>\$ 2,286</u>

65-1139474

Federal Statements

FYE: 12/31/2017

Statement 5 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Sales Taxes Payable	\$ 359	\$ 252
Federal Payroll Taxes Payable	497	497
Federal Unemployment Tax Paya	42	42
Total	<u>\$ 898</u>	<u>\$ 791</u>

Statement 6 - Form 1120S, Page 5, Schedule M-2, Line 5(a) - Other Reductions

<u>Description</u>	<u>Amount</u>
Meals & Entertainment	\$ 446
Charitable Contributions	50
Total	<u>\$ 496</u>

Federal Statements

ANNETTE ARRIAGA

138-62-4673

Schedule K-1, Box 16, Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 223
Total	<u>\$ 223</u>

Federal Statements

ROGER ROQUE

261-83-1351

Schedule K-1. Box 16. Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 223
Total	<u>\$ 223</u>

U.S. Income Tax Return for an S Corporation

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

2018

For calendar year 2018 or tax year beginning , 2018, ending , 20

A S election effective date 09/04/2001	TYPE OR PRINT	Name KAYAK-KING WATERSPORTS, INC.	D Employer identification number 65-1139474
B Business activity code number (see instructions) 713900		Number, street, and room or suite no. If a P.O. box, see instructions. 1338 VICTORIA DRIVE	E Date incorporated 09/04/2001
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code WEST PALM BEACH FL 33406	F Total assets (see instructions) \$ 22,458.

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 2

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a	66,295.		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a			1c	66,295.
	2 Cost of goods sold (attach Form 1125-A)			2	1,640.
	3 Gross profit. Subtract line 2 from line 1c			3	64,655.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
5 Other income (loss) (see instructions—attach statement)			5		
6 Total income (loss). Add lines 3 through 5 ▶			6	64,655.	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7	14,000.
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	1,506.
	10 Bad debts			10	
	11 Rents			11	8,142.
	12 Taxes and licenses			12	1,705.
	13 Interest (see instructions)			13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	1,067.
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	100.
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement) See Statement			19	37,583.
	20 Total deductions. Add lines 7 through 19 ▶			20	64,103.
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	552.
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2018 estimated tax payments and 2017 overpayment credited to 2018	23a			
	b Tax deposited with Form 7004	23b	0.		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Refundable credit from Form 8827, line 8c	23d			
	e Add lines 23a through 23d			23e	0.
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>			24	
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed			25	0.
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid			26		
27 Enter amount from line 26: Credited to 2019 estimated tax ▶ Refunded ▶			27		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ **VICE PRESIDENT**
Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name Leiann S. Davis, E.A.	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00026200
Firm's name ▶ DAVIS ACCOUNTING & TAX SERVICE INC	Firm's EIN ▶ 65-0621688		Phone no. (561) 965-8115	
Firm's address ▶ 5702 LAKE WORTH RD STE 10 LAKE WORTH FL 33463				

Schedule B Other Information (see instructions)

- 1 Check accounting method: a Cash b Accrual
c Other (specify) ▶ _____
- 2 See the instructions and enter the:
a Business activity ▶ RECREATIONAL RENTA b Product or service ▶ WATERCRAFT
- 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation
- 4 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

Yes	No
	X
	X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

Yes	No
	X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- 5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of restricted stock ▶ _____
(ii) Total shares of non-restricted stock ▶ _____

Yes	No
	X

- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of stock outstanding at the end of the tax year ▶ _____
(ii) Total shares of stock outstanding if all instruments were executed ▶ _____

Yes	No
	X

- 6 Has this corporation filed, or is it required to file, **Form 8918**, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

Yes	No
	X

- 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

Yes	No

- 8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____

Yes	No

- 9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions

Yes	No
	X

- 10 Does the corporation satisfy one of the following conditions and the corporation doesn't own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions

Yes	No
X	

- a The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year don't exceed \$25 million, and the corporation isn't a tax shelter; or
- b The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7).
If "No," complete and attach Form 8990.

Yes	No

- 11 Does the corporation satisfy **both** of the following conditions?

- a The corporation's total receipts (see instructions) for the tax year were less than \$250,000
- b The corporation's total assets at the end of the tax year were less than \$250,000

Yes	No
X	

If "Yes," the corporation is not required to complete Schedules L and M-1.

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ▶ \$		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?		X
b	If "Yes," did the corporation file or will it file required Forms 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 13 ▶ \$		X

Schedule K Shareholders' Pro Rata Share Items		Total amount		
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	552.	
	2 Net rental real estate income (loss) (attach Form 8825)	2		
	3a Other gross rental income (loss) 3a			
	b Expenses from other rental activities (attach statement) 3b			
	c Other net rental income (loss). Subtract line 3b from line 3a 3c			
	4 Interest income 4			
	5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b			
	6 Royalties 6			
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) 7			
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797) 9				
10 Other income (loss) (see instructions) Type ▶ 10				
Deductions	11 Section 179 deduction (attach Form 4562) 11			
	12a Charitable contributions 12a b Investment interest expense 12b c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ 12c(2) d Other deductions (see instructions) Type ▶ 12d			
	Credits	13a Low-income housing credit (section 42(j)(5)) 13a b Low-income housing credit (other) 13b c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c d Other rental real estate credits (see instructions) Type ▶ 13d e Other rental credits (see instructions) Type ▶ 13e f Biofuel producer credit (attach Form 6478) 13f g Other credits (see instructions) Type ▶ 13g		
		Foreign Transactions	14a Name of country or U.S. possession ▶ 14a b Gross income from all sources 14b c Gross income sourced at shareholder level 14c Foreign gross income sourced at corporate level d Section 951A category 14d e Foreign branch category 14e f Passive category 14f g General category 14g h Other (attach statement) 14h Deductions allocated and apportioned at shareholder level i Interest expense 14i j Other 14j Deductions allocated and apportioned at corporate level to foreign source income k Section 951A category 14k l Foreign branch category 14l m Passive category 14m n General category 14n o Other (attach statement) 14o Other information p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued 14p q Reduction in taxes available for credit (attach statement) 14q r Other foreign tax information (attach statement)	

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Alternative Minimum Tax (AMT) items	15a Post-1986 depreciation adjustment	15a	0.
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	239.
	d Distributions (attach statement if required) (see instructions)	16d	4,663.
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	0.
	d Other items and amounts (attach statement) See Sch K, Line 17d(I) Stmt		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18	552.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		207.		3,379.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories		1,669.		1,669.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) Ln 6 St		1,729.		200.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	44,377.		44,377.	
b	Less accumulated depreciation	(41,636.)	2,741.	(42,703.)	1,674.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	53,726.		53,726.	
b	Less accumulated amortization	(36,943.)	16,783.	(40,476.)	13,250.
14	Other assets (attach statement) Ln 14 St		2,286.		2,286.
15	Total assets		25,415.		22,458.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) Ln 18 St		791.		2,184.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock		100.		100.
23	Additional paid-in capital				
24	Retained earnings		24,524.		20,174.
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		25,415.		22,458.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

1 Net income (loss) per books	313.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) -----		a Tax-exempt interest \$ -----	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ -----		a Depreciation \$ -----	
b Travel and entertainment \$ 239.		7 Add lines 5 and 6	
	239.	8 Income (loss) (Schedule K, line 18). Line 4 less line 7	552.
4 Add lines 1 through 3	552.		

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	24,524.			
2 Ordinary income from page 1, line 21	552.			
3 Other additions				
4 Loss from page 1, line 21	()			
5 Other reductions MEALS AND ENTERTAINMENT	(239.)			()
6 Combine lines 1 through 5	24,837.			
7 Distributions	4,663.	0.	0.	0.
8 Balance at end of tax year. Subtract line 7 from line 6	20,174.	0.	0.	0.

Cost of Goods Sold

(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
▶ Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name KAYAK-KING WATERSPORTS, INC.		Employer identification number 65-1139474
1 Inventory at beginning of year	1	1,669
2 Purchases	2	1,640
3 Cost of labor	3	
4 Additional section 263A costs (attach schedule)	4	
5 Other costs (attach schedule)	5	
6 Total. Add lines 1 through 5	6	3,309
7 Inventory at end of year	7	1,669
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	1,640

9a Check all methods used for valuing closing inventory:

(i) Cost

(ii) Lower of cost or market

(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning ending

Final K-1

Amended K-1

OMB No. 1545-0123

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
65-1139474

B Corporation's name, address, city, state, and ZIP code
KAYAK-KING WATERSPORTS, INC.

1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

C IRS Center where corporation filed return
Ogden, UT 84201-0013

Part II Information About the Shareholder

D Shareholder's identifying number
138-62-4673

E Shareholder's name, address, city, state, and ZIP code
ANNETTE ARRIAGA

1338 VICTORIA DR
WEST PALM BEACH FL 33406

F Shareholder's percentage of stock ownership for tax year 50.00000 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
	276.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	0.
11	Section 179 deduction	16	Items affecting shareholder basis
		C	119.
12	Other deductions	D	2,331.
		17	Other information
		V *	STMT
		W *	STMT
		X *	STMT

* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	<i>Report on</i>	<i>Code</i>	<i>Report on</i>
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:			
	<i>Report on</i>		
Passive loss	See the Shareholder's Instructions	O Backup withholding	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (h)	P Other credits	See the Shareholder's Instructions
Nonpassive loss	See the Shareholder's Instructions		
Nonpassive income	Schedule E, line 28, column (k)		
2. Net rental real estate income (loss)	See the Shareholder's Instructions	14. Foreign transactions	
3. Other net rental income (loss)		A Name of country or U.S. possession	} Form 1116, Part I
Net income	Schedule E, line 28, column (h)	B Gross income from all sources	
Net loss	See the Shareholder's Instructions	C Gross income sourced at shareholder level	
4. Interest income	Form 1040, line 2b	<i>Foreign gross income sourced at corporate level</i>	
5a. Ordinary dividends	Form 1040, line 3b	D Section 951A category	} Form 1116, Part I
5b. Qualified dividends	Form 1040, line 3a	E Foreign branch category	
6. Royalties	Schedule E, line 4	F Passive category	
7. Net short-term capital gain (loss)	Schedule D, line 5	G General category	
8a. Net long-term capital gain (loss)	Schedule D, line 12	H Other	
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	<i>Deductions allocated and apportioned at shareholder level</i>	
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions	I Interest expense	Form 1116, Part I
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	J Other	Form 1116, Part I
10. Other income (loss)		<i>Deductions allocated and apportioned at corporate level to foreign source income</i>	
<i>Code</i>		K Section 951A category	} Form 1116, Part I
A Other portfolio income (loss)	See the Shareholder's Instructions	L Foreign branch category	
B Involuntary conversions	See the Shareholder's Instructions	M Passive category	
C Sec. 1256 contracts & straddles	Form 6781, line 1	N General category	
D Mining exploration costs recapture	See Pub. 535	O Other	
E Section 951A income	} See the Shareholder's Instructions	<i>Other information</i>	
F Section 965(a) inclusion		P Total foreign taxes paid	Form 1116, Part II
G Subpart F income other than sections 951A and 965 inclusion		Q Total foreign taxes accrued	Form 1116, Part II
H Other income (loss)		R Reduction in taxes available for credit	Form 1116, line 12
11. Section 179 deduction	See the Shareholder's Instructions	S Foreign trading gross receipts	Form 8873
12. Other deductions		T Extraterritorial income exclusion	Form 8873
A Cash contributions (60%)	} See the Shareholder's Instructions	U Section 965 information	See the Shareholder's Instructions
B Cash contributions (30%)		V Other foreign transactions	See the Shareholder's Instructions
C Noncash contributions (50%)		15. Alternative minimum tax (AMT) items	
D Noncash contributions (30%)		A Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251
E Capital gain property to a 50% organization (30%)		B Adjusted gain or loss	
F Capital gain property (20%)		C Depletion (other than oil & gas)	
G Contributions (100%)		D Oil, gas, & geothermal—gross income	
H Investment interest expense		E Oil, gas, & geothermal—deductions	
I Deductions—royalty income		F Other AMT items	
J Section 59(e)(2) expenditures		16. Items affecting shareholder basis	
K Section 965(c) deduction	A Tax-exempt interest income	Form 1040, line 2a	
L Deductions—portfolio (other)	B Other tax-exempt income	} See the Shareholder's Instructions	
M Preproductive period expenses	C Nondeductible expenses		
N Commercial revitalization deduction from rental real estate activities	D Distributions		
O Reforestation expense deduction through R	E Repayment of loans from shareholders		
S Other deductions	See Form 8582 instructions	17. Other information	
13. Credits		A Investment income	Form 4952, line 4a
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	B Investment expenses	Form 4952, line 5
B Low-income housing credit (other) from pre-2008 buildings		C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		D Basis of energy property	See the Shareholder's Instructions
D Low-income housing credit (other) from post-2007 buildings		E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
E Qualified rehabilitation expenditures (rental real estate)		F Recapture of low-income housing credit (other)	Form 8611, line 8
F Other rental real estate credits		G Recapture of investment credit	See Form 4255
G Other rental credits		H Recapture of other credits	See the Shareholder's Instructions
H Undistributed capital gains credit		I Look-back interest—completed long-term contracts	See Form 8697
I Biofuel producer credit		J Look-back interest—income forecast method	See Form 8866
J Work opportunity credit		K Dispositions of property with section 179 deductions	} See the Shareholder's Instructions
K Disabled access credit	L Recapture of section 179 deduction through U		
L Empowerment zone employment credit	V Section 199A income		
M Credit for increasing research activities	W Section 199A W-2 wages		
N Credit for employer social security and Medicare taxes	X Section 199A unadjusted basis		
	Y Section 199A REIT dividends		
	Z Section 199A PTP income		
	AA Excess taxable income		
	AB Excess business interest income		
	AC Other information		

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

Final K-1

Amended K-1

OMB No. 1545-0123

beginning ending

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Part I Information About the Corporation

A Corporation's employer identification number
65-1139474

B Corporation's name, address, city, state, and ZIP code
KAYAK-KING WATERSPORTS, INC.

1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

C IRS Center where corporation filed return
Ogden, UT 84201-0013

Part II Information About the Shareholder

D Shareholder's identifying number
261-83-1351

E Shareholder's name, address, city, state, and ZIP code
ROGER ROQUE

1338 VICTORIA DRIVE
WEST PALM BEACH FL 33406

F Shareholder's percentage of stock ownership for tax year 50.00000 %

1	Ordinary business income (loss)	13	Credits
	276.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	0.
11	Section 179 deduction	16	Items affecting shareholder basis
		C	120.
12	Other deductions	D	2,332.
		17	Other information
		V *	STMT
		W *	STMT
		X *	STMT

* See attached statement for additional information.

For IRS Use Only

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

Code	Report on	
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss	See the Shareholder's Instructions	
Passive income	Schedule E, line 28, column (h)	
Nonpassive loss	See the Shareholder's Instructions	
Nonpassive income	Schedule E, line 28, column (k)	
2. Net rental real estate income (loss)	See the Shareholder's Instructions	
3. Other net rental income (loss)		
Net income	Schedule E, line 28, column (h)	
Net loss	See the Shareholder's Instructions	
4. Interest income	Form 1040, line 2b	
5a. Ordinary dividends	Form 1040, line 3b	
5b. Qualified dividends	Form 1040, line 3a	
6. Royalties	Schedule E, line 4	
7. Net short-term capital gain (loss)	Schedule D, line 5	
8a. Net long-term capital gain (loss)	Schedule D, line 12	
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions	
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	
10. Other income (loss)		
Code		
A Other portfolio income (loss)	See the Shareholder's Instructions	
B Involuntary conversions	See the Shareholder's Instructions	
C Sec. 1256 contracts & straddles	Form 6781, line 1	
D Mining exploration costs recapture	See Pub. 535	
E Section 951A income	See the Shareholder's Instructions	
F Section 965(a) inclusion		
G Subpart F income other than sections 951A and 965 inclusion		
H Other income (loss)		
11. Section 179 deduction	See the Shareholder's Instructions	
12. Other deductions		
A Cash contributions (60%)	See the Shareholder's Instructions	
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		Form 4952, line 1
I Deductions—royalty income		Schedule E, line 19
J Section 59(e)(2) expenditures		See the Shareholder's Instructions
K Section 965(c) deduction	See the Shareholder's Instructions	
L Deductions—portfolio (other)	Schedule A, line 16	
M Preproductive period expenses	See the Shareholder's Instructions	
N Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	
O Reforestation expense deduction through R	See the Shareholder's Instructions	
P through R	Reserved for future use	
S Other deductions	See the Shareholder's Instructions	
13. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions	
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)	See the Shareholder's Instructions	
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		Schedule 5 (Form 1040), line 74, box a
I Biofuel producer credit		
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone employment credit		
M Credit for increasing research activities		
N Credit for employer social security and Medicare taxes		
Code		
O Backup withholding	See the Shareholder's Instructions	
P Other credits	See the Shareholder's Instructions	
14. Foreign transactions		
A Name of country or U.S. possession	Form 1116, Part I	
B Gross income from all sources		
C Gross income sourced at shareholder level		
Foreign gross income sourced at corporate level		
D Section 951A category	Form 1116, Part I	
E Foreign branch category		
F Passive category		
G General category		
H Other		
Deductions allocated and apportioned at shareholder level		
I Interest expense	Form 1116, Part I	
J Other	Form 1116, Part I	
Deductions allocated and apportioned at corporate level to foreign source income		
K Section 951A category	Form 1116, Part I	
L Foreign branch category		
M Passive category		
N General category		
O Other		
Other information		
P Total foreign taxes paid	Form 1116, Part II	
Q Total foreign taxes accrued	Form 1116, Part II	
R Reduction in taxes available for credit	Form 1116, line 12	
S Foreign trading gross receipts	Form 8873	
T Extraterritorial income exclusion	Form 8873	
U Section 965 information	See the Shareholder's Instructions	
V Other foreign transactions	See the Shareholder's Instructions	
15. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment	See the Shareholder's Instructions and the Instructions for Form 6251	
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
16. Items affecting shareholder basis		
A Tax-exempt interest income	Form 1040, line 2a	
B Other tax-exempt income	See the Shareholder's Instructions	
C Nondeductible expenses		
D Distributions		
E Repayment of loans from shareholders		
17. Other information		
A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions	
D Basis of energy property	See the Shareholder's Instructions	
E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8	
F Recapture of low-income housing credit (other)	Form 8611, line 8	
G Recapture of investment credit	See Form 4255	
H Recapture of other credits	See the Shareholder's Instructions	
I Look-back interest—completed long-term contracts	See Form 8697	
J Look-back interest—income forecast method	See Form 8866	
K Dispositions of property with section 179 deductions	See the Shareholder's Instructions	
L Recapture of section 179 deduction through U		
V Section 199A income		
W Section 199A W-2 wages		
X Section 199A unadjusted basis		
Y Section 199A REIT dividends		
Z Section 199A PTP income		
AA Excess taxable income		
AB Excess business interest income		
AC Other information		

Name as Shown on Return KAYAK-KING WATERSPORTS, INC.	Employer Identification No. 65-1139474
Shareholder Name ANNETTE ARRIAGA	ID Number 138-62-4673

Shareholders's Share of Section 199A Information

Activity	QBI Code V	Wages Code W	UBIA Code X	REIT Div Code Y	PTP Inc Code Z	SS TB
1120S Line 21	276.	7,000.	10,432.			
Totals	276.	7,000.	10,432.	0.	0.	

Note: Section 179 deductions are included in QBI

Name as Shown on Return KAYAK-KING WATERSPORTS, INC.	Employer Identification No. 65-1139474
Shareholder Name ROGER ROQUE	ID Number 261-83-1351

Shareholders's Share of Section 199A Information

Activity	QBI Code V	Wages Code W	UBIA Code X	REIT Div Code Y	PTP Inc Code Z	SS TB
1120S Line 21	276.	7,000.	10,432.			
Totals	276.	7,000.	10,432.	0.	0.	

Note: Section 179 deductions are included in QBI

Name as Shown on Return

KAYAK-KING WATERSPORTS, INC.

Employer Identification No.

65-1139474

Total Amounts By Activity						
Activity	QBI Code V	Wages Code W	UBIA Code X	REIT Div Code Y	PTP Inc Code Z	SS TB
1120S Line 21	552.	14,000.	20,864.			
Totals	552.	14,000.	20,864.	0.	0.	

Check box to opt out of including Sec 179 deduction in QBI

Name KAYAK-KING WATERSPORTS, INC.	Employer ID Number 65-1139474
--------------------------------------	----------------------------------

Other Current Assets:	Beginning of tax year	End of tax year
Note Receivable - Fraud	1,729.	
Note Receivable - G Arreige		200.
Total to Form 1120S, Schedule L, line 6 ▶	1,729.	200.

Other Investments:	Beginning of tax year	End of tax year
Total to Form 1120S, Schedule L, line 9 ▶		

Other Assets:	Beginning of tax year	End of tax year
Deposits	2,286.	2,286.
Total to Form 1120S, Schedule L, line 14 ▶	2,286.	2,286.

199A Worksheet by Activity

2018

► Keep for your records

Name as Shown on Return <u>KAYAK-KING WATERSPORTS, INC.</u>	Employer Identification No. <u>65-1139474</u>
--	--

Activity 1120S Line 21

Check if activity is NOT a qualified trade/business . . . <input type="checkbox"/>			
1	Qualified Business Income	1 a	552.
	Adjustments	b	
	Adjusted Qualified Business Income	1 c	552.
2 a	Wages	2 a	14,000.
b	Adjustments	b	
c	Adjusted Wages	2 c	14,000.
3 a	Unadjusted Basis Immediately after Acquisition	3 a	20,864.
b	Adjustments	b	
c	Adjusted UBIA	3 c	20,864.
4	Specified Service Trade or Business?		
	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

Additional information from your 2018 US Form 1120S: Income Tax Return for S Corp**Form 1120S: S-Corporation Tax Return
Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	1,000.
AMORTIZATION	3,533.
AUTOMOBILE AND TRUCK EXPENSE	4,680.
BANK CHARGES	105.
CREDIT AND COLLECTION COSTS	1,474.
DUES AND SUBSCRIPTIONS	11.
INSURANCE	11,618.
MEALS (50%)	239.
OFFICE EXPENSE	249.
PARKING FEES AND TOLLS	150.
SECURITY	938.
SUPPLIES	3,365.
TELEPHONE	5,855.
UNIFORMS	201.
UTILITIES	3,192.
AUTO LEASE	765.
COMPUTER & INTERNET	208.
Total	37,583.

**Form 1120S: S-Corporation Tax Return
Sch K, Line 17d(l), Other Items and Amounts****Continuation Statement**

Code	Description	Amount
V	SECTION 199A INCOME	552.
W	SECTION 199A W-2 WAGES	14,000.
X	SECTION 199A UNADJUSTED BASIS	20,864.
Total		35,416.

**SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return
Payroll Taxes****Itemization Statement**

Description	Amount
Taxes - Federal Unemployment	42.
Taxes - Social Security	1,071.
Taxes - State Unemployment	7.
Total	1,120.

EXHIBIT "E"
TO CONCESSIONAIRE LEASE AGREEMENT

GUARANTY AGREEMENT

THIS IS A **GUARANTY AGREEMENT** made and executed on 7-30-19 by the undersigned (hereinafter called the "Guarantor").

WITNESSETH

WHEREAS, KAYAK KING WATERSPORTS, INC.
↓
(herein called "Concessionaire") and PALM BEACH COUNTY, FLORIDA, a political subdivision of the State of Florida, by and through its Board of County Commissioners, (herein called the "County") have entered into a certain Concessionaire Lease Agreement, dated 7-30-19 (R _____) (herein called the "Agreement"); and

WHEREAS, in order to induce the County to enter into the Agreement, the undersigned Guarantor has agreed to guarantee the payment of all rents and charges, and the performance of all of Concessionaire's obligations, under the Agreement.

NOW, THEREFORE, in consideration of the execution and delivery of the Agreement by the County, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Guarantor hereby agrees as follows:

1. The undersigned Guarantor does hereby guarantee to the County the due and punctual payment of all Guaranteed Annual Rent, Commission Fees, Additional Rent and other sums due and payable under the Agreement, and each and every installment thereof, as well as the full and prompt and complete performance by the Concessionaire of each and every covenant, condition, provision and obligation of the Concessionaire in the Agreement for the full Term of the Agreement and any extension thereof, as permitted by the Agreement, with no less force and effect than if the undersigned were named as the Concessionaire in the Agreement and the undersigned, will forthwith on demand pay all amounts at any time in arrears, and will make good any and all defaults occurring under the Agreement.

2. This Guaranty Agreement shall be an absolute, continuing, irrevocable, unconditional, and unlimited guaranty of payment, and the County shall not be required to take any proceedings against the Concessionaire, or give any notice to the undersigned before the County has the right to demand payment or performance by the undersigned upon default by the Concessionaire. This Guaranty Agreement and the liability of the undersigned hereunder shall in no way be impaired or affected by any assignment which may be made of the Agreement, or any subletting thereunder, or by any extension(s) of the payment of any rental or any other sums provided to be paid by Concessionaire, or by any forbearance or delay in enforcing any of the terms, conditions, covenants or provisions of the Agreement or any amendment, modification or revision of the Agreement.

3. No action or proceeding brought or instituted under this Guaranty Agreement against the undersigned, and no recovery had in pursuance thereof shall be a bar or defense to any further action or proceeding which may be brought under this Guaranty Agreement by reason of any further default or defaults of Concessionaire.

4. The liability of the Guarantor shall not be deemed to be waived, released, discharged, impaired or affected by reason of the release or discharge of the Concessionaire by any creditors, receivership, bankruptcy (or reorganization proceedings under the Bankruptcy Act) or other proceedings, or the rejection or disaffirmance of the Agreement in any proceedings.

5. There shall be no modification of the provisions of this Guaranty Agreement unless the same is in writing and signed by the undersigned and the County.

6. All of the terms, agreements and conditions of this Guaranty Agreement shall extend to and be binding upon the undersigned, their heirs, personal representatives, administrators, and assigns, and shall inure to the benefit of the County, its successors, and assigns, and to any future owner of the fee of the Premises referred to in the Agreement. Terms not defined herein shall have the same meaning as in the Agreement.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal the day and year first above written.

Signed, sealed and delivered in the presence of:

WITNESSES:

Andrew H
Witness Signature

Andrew Gonzalez
Print Witness Name

GUARANTOR:

Annette Arriaga
Signature

ANNETTE ARRIAGA
Print Name

SPOUSE OF GUARANTOR:

(if any)

Andrew H
Witness Signature

Andrew Gonzalez
Print Witness Name

Roger Poque
Signature

ROGER POQUE
Print Name

EXHIBIT "F"
TO CONCESSIONAIRE LEASE AGREEMENT

CONCESSIONAIRE'S DISCLOSURE OF BENEFICIAL INTERESTS

TO: PALM BEACH COUNTY CHIEF OFFICER, OR HIS OR HER OFFICIALLY DESIGNATED REPRESENTATIVE

STATE OF FLORIDA
COUNTY OF PALM BEACH

BEFORE ME, the undersigned authority, this day personally appeared ANNETTE ARRIAGA, hereinafter referred to as "Affiant", who being by me first duly sworn, under oath, deposes and states as follows:

1. Affiant is the PRESIDENT (position - i.e. president, partner, trustee) of KAYAK KING WATERBOARDS, INC. name and type of entity - i.e. ABC Corporation, XYZ Limited Partnership), (the "Concessionaire") which entity is providing concession services on the real property legally described on or depicted in the attached Exhibit "A" (the "Premises").

2. Affiant's address is: 1338 VICTORIA DR
W. PALM BCH, FL 33400

3. Attached hereto, and made a part hereof, as Exhibit "B" is a complete listing of the names and addresses of every person or entity having a five percent (5%) or greater beneficial interest in the concessionaire and the percentage interest of each such person or entity.

4. Affiant further states that Affiant is familiar with the nature of an oath and with the penalties provided by the laws of the State of Florida for falsely swearing to statements under oath.

5. Under penalty of perjury, Affiant declares that Affiant has examined this Affidavit and to the best of Affiant's knowledge and belief it is true, correct, and complete, and will be relied upon by Palm Beach County relating to its entering into a Concessionaire Lease Agreement for the Premises.

FURTHER AFFIANT SAYETH NAUGHT.

Annette Arriaga, Affiant
Print Affiant Name: ANNETTE ARRIAGA

The foregoing instrument was sworn to, subscribed and acknowledged before me this 30 day of July, 2019, by Annette Arriaga [] who is personally known to me or [] who has produced _____ as identification and who did take an oath.



Juan Diaz
Notary Public
(Print Notary Name)

NOTARY PUBLIC
State of Florida at Large
My Commission Expires: 4-8-20

Attachment #4
Budget Availability Statement (2 pages)

BUDGET AVAILABILITY STATEMENT

REQUEST DATE: 01/02/20

REQUESTED BY: Della M. Lowery
Property Specialist./PREM

PHONE: 233-0239
FAX: 233-0210

PROJECT TITLE: Okecheelee Park Equipment Concession RFP 2019-103-DML

PROJECT NO.: 2017-5.009

Fiscal Years	2020	2021	2022	2023	2024
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	<u>(\$5,376)</u>	<u>(\$8,261)</u>	<u>(\$8,427)</u>	<u>(\$2,915)</u>	<u>\$-0-</u>
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>(\$5,376)</u>	<u>(\$8,261)</u>	<u>(\$8,427)</u>	<u>(\$2,915)</u>	<u>\$-0-</u>
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

*** By signing this BAS your department agrees to these staff costs and your account will be charged upon receipt of this BAS by FD&O. Unless there is a change in the scope of work, no additional staff charges will be billed.*

BUDGET ACCOUNT NUMBER

FUND: 0001

DEPT: 580

UNIT: 5111

RSLC: 4729
Sub-RSLC-18

Subunit: 05

IS ITEM INCLUDED IN CURRENT BUDGET: YES _____ NO _____

IDENTIFY FUNDING SOURCE FOR EACH ACCOUNT: (check all that apply)

- Ad Valorem (source/type: _____)
- Non-Ad Valorem (source/type: _____)
- Grant (source/type: _____)
- Park Improvement Fund (source/type: _____)
- General Fund Operating Budget Federal/Davis Bacon
- _____ _____ _____

SUBJECT TO IG FEE? YES NO

Department: Parks & Recreation Department

BAS APPROVED BY: [Signature]

DATE: 1/21/2020

ENCUMBRANCE NUMBER:

The information below justifies the figures listed on the attached BAS for RFP No. 2019-103-DML for the Recreational Rental Equipment Concession Service at Okeehchee Park. The initial term is for three (3) years from 2/4/20 thru 2/3/23 and increases rent 2% annually.

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2020	2021	2022	2023	2024
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	<u>(\$5,376)</u>	<u>(\$8,261)</u>	<u>(\$8,427)</u>	<u>(\$2,915)</u>	<u>\$-0-</u>
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>(\$5,376)</u>	<u>(\$8,261)</u>	<u>(\$8,427)</u>	<u>(\$2,915)</u>	<u>\$-0-</u>
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

FY2020:

- The Concessionaire Lease Agreement will commence on 2/4/2020 for a term of three (3) years.
- The initial Guaranteed Annual Rent (GAR) is \$8,200.00; any fractional of month will be calculated on the basis of a 30 day month and paid on a per diem basis; and increases two percent (2%) annually.
- $\$8,200.00 \text{ annual} \div 12 = \$683.33 \text{ per month} \div 30 = \22.78 per day.
-
- $02/04/20 - 02/29/20 = 26 \times \$22.78 = \$592.28$
- $03/01/20 - 09/30/20 = 7 \text{ months} \times \$683.33 = \$4,783.31$
-
- $\$592.28 + \$4,783.31 = \$5,375.59$

FY2020 TOTAL = \$5,375.59

FY2021

- $10/01/20 - 01/31/21 = 4 \text{ months} \times \$683.33 = \$2,733.32$
- $02/01/21 - 02/03/21 = 3 \text{ days} \times \$22.78 = \$68.34$
- $\$8,200.00 \times 102\% = \$8,364.00 \text{ annual} \div 12 = \$697 \text{ per month} \div 30 = \23.23 per day.
- $02/04/21 - 02/28/21 = 25 \times \$23.23 = \$580.75$
- $03/01/21 - 09/30/21 = 7 \text{ months} \times \$697.00 = \$4,879.00$
- $\$2,733.32 + \$68.34 + \$580.75 + \$4,879.00 = \$8,261.41$

FY2021 TOTAL = \$8,261.41

FY2022

- $10/01/21 - 01/31/22 = 4 \text{ months} \times \$697.00 = \$2,788.00$
- $02/01/22 - 02/03/22 = 3 \text{ days} \times \$23.23 = \$69.69$
-
- $\$8,364.00 \times 102\% = \$8,531.28 \text{ annual} \div 12 = \$710.94 \text{ per month} \div 30 = \23.70 per day.
- $02/04/22 - 02/28/22 = 25 \times \$23.70 = \$592.50$
- $03/01/22 - 09/30/22 = 7 \text{ months} \times \$710.94 = \$4,976.58$
- $\$2,788.00 + \$69.69 + \$592.50 + \$4,976.58 = \$8,426.77$

FY2022 TOTAL = \$8,426.77

FY2023

- $10/01/22 - 01/31/23 = 4 \text{ months} \times \$710.94 = \$2,843.76$
- $02/01/23 - 02/03/23 = 3 \text{ days} \times \$23.70 = \$71.10$
- $\$2,843.76 + \$71.10 = \$2,914.86$

FY2023 TOTAL = \$2,914.86

Attachment #5
Disclosure of Beneficial Interests (3 pages)

CONCESSIONAIRE'S DISCLOSURE OF BENEFICIAL INTERESTS

TO: PALM BEACH COUNTY CHIEF OFFICER, OR HIS OR HER OFFICIALLY DESIGNATED REPRESENTATIVE

STATE OF FLORIDA
COUNTY OF PALM BEACH

BEFORE ME, the undersigned authority, this day personally appeared ANNETTE ARRIAGA, hereinafter referred to as "Affiant", who being by me first duly sworn, under oath, deposes and states as follows:

1. Affiant is the PRESIDENT (position - i.e. president, partner, trustee) of LAKA KING WATERBOARDS, INC. (name and type of entity - i.e. ABC Corporation, XYZ Limited Partnership), (the "Concessionaire") which entity is providing concession services on the real property legally described on or depicted in the attached Exhibit "A" (the "Premises").

2. Affiant's address is: 1336 VICTORIA DR
W. PALM BCH, FL 33406

3. Attached hereto, and made a part hereof, as Exhibit "B" is a complete listing of the names and addresses of every person or entity having a five percent (5%) or greater beneficial interest in the concessionaire and the percentage interest of each such person or entity.

4. Affiant further states that Affiant is familiar with the nature of an oath and with the penalties provided by the laws of the State of Florida for falsely swearing to statements under oath.

5. Under penalty of perjury, Affiant declares that Affiant has examined this Affidavit and to the best of Affiant's knowledge and belief it is true, correct, and complete, and will be relied upon by Palm Beach County relating to its entering into a Concessionaire Lease Agreement for the Premises.

FURTHER AFFIANT SAYETH NAUGHT.

Annette Arriaga, Affiant
Print Affiant Name: ANNETTE ARRIAGA

The foregoing instrument was sworn to, subscribed and acknowledged before me this 30 day of July, 2019, by Annette Arriaga [] who is personally known to me or [] who has produced _____ as identification and who did take an oath.



Juan Diaz
Notary Public
(Print Notary Name)

NOTARY PUBLIC
State of Florida at Large
My Commission Expires: 4-8-20

EXHIBIT "A"
CONCESSIONAIRE'S DISCLOSURE OF BENEFICIAL INTERESTS
PREMISES



EXHIBIT "B"
CONCESSIONAIRE'S DISCLOSURE OF BENEFICIAL INTERESTS
SCHEDULE TO BENEFICIAL
INTERESTS

Concessionaire is only required to identify five percent (5%) or greater beneficial interest holders. If none, so state. Concessionaire must identify individual interest holders. If, by way of example, Concessionaire is wholly or partially owned by another entity, such as a corporation, Concessionaire must identify such other entity, its address and percentage interest, as well as such information for the individual interest holders of such other entity.

NAME INTEREST	ADDRESS	PERCENTAGE OF INTEREST
------------------	---------	---------------------------

ANNETTE ARRIAGA		51%
1338 VICTORIA DR		
W. PALM BCH FL 33406		

ROGER ROGUE		49%
1338 VICTORIA DR		
W. PALM BCH FL 33406		