

City of Pembroke Pines, FL

Communication Tower 10801 Pembroke Road

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 10801 Pembroke Road
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	UniSite/Omnipoint FL Tower Venture, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 10801 Pembroke Road
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	

Lease Contract Date	12/01/1997
Contract Commencement Date	12/01/1997
Lease Start Date	10/01/2021
Lease End Date	11/30/2032
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
TENANT shall use the Property for the purpose of constructing, maintaining and operating a communications facility and uses incidental thereto, consisting of a building or buildings, as necessary now or in the future, to shelter its telecommunications equipment,	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	134
Maximum Lease Term (in months)	254
Total Lease Term (in months)	134
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	No
Payment Type	Both
Interest Basis	30/360

Fixed Payment Details	
Payment Amount	\$48,000.00
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	12/01/2021
End Date	11/30/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	11/30/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Human Services
Function	Human Services
Fund	Charter Schools
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 1361 NW 126th Avenue (Pembroke Falls)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 1361 NW 126th Avenue (Pembroke Falls)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Unisite/Omnipoint FL Tower Venture, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 1361 NW 126th Avenue (Pembroke Falls)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	

Lease Contract Date	12/01/1997
Contract Commencement Date	12/01/1997
Lease Start Date	10/01/2021
Lease End Date	11/30/2032
First Payment Date	12/01/2021
Second Payment Date	12/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
This Agreement is effective upon execution hereof, for a term of fifteen (15) years, with two (2) five (5) year renewal periods upon mutual consent and written agreement by the parties.	
Each annual Rent payment shall increase at rate of three (3) percent compounded annually and shall be due on the October 1st anniversary date and be submitted to the CITY, no later than (30)	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	134
Maximum Lease Term (in months)	254
Total Lease Term (in months)	134
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	No

Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$48,787.06
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	12/01/2021
Second Fixed Payment Date	12/01/2022
Step Payment Increase #1	
Start Date	12/01/2022
End Date	11/30/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	

Lease Incentives Received / Paid After Lease Start Date	\$0.00
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Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	11/30/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 13975 Pembroke Road Site # 878296 (Public Service Bldg)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 13975 Pembroke Road Site # 878296 (Public Service Bldg)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Crown Castle USA Inc
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 13975 Pembroke Road Site # 878296 (Public Service Bldg)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No

Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	12/01/1997
Contract Commencement Date	08/29/2001
Lease Start Date	10/01/2021
Lease End Date	05/31/2026
First Payment Date	08/29/2022
Second Payment Date	08/29/2023
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	
General Notes:	
Section 5.01 of the Agreement is amended by replacing "three (3)" with "seven (7)", thereby adding four (4) additional five (5)-year renewal periods to the Agreement beyond the Original Term, and extending its total term to May 31, 2041, unless sooner terminated as provided in the Agreement.	
Commencing on October 1, 2021, and every year thereafter (each an "Adjustment Date"), the annual rent shall increase by an amount equal to five percent (5%) of the annual rent in effect for	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	56
Maximum Lease Term (in months)	236
Total Lease Term (in months)	56
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	3
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	No
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$48,787.06
First Payment Pro-Rated	Yes
Pro-Rated Payment Amount	\$48,787.06
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	05/31/2026
Increase Frequency	Annual
Type	Percentage increase
Amount	5.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments

Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	0.6320%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	05/31/2026
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 13975 Pembroke Road Site # 91539 (Public Service Bldg)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 13975 Pembroke Road Site # 91539 (Public Service Bldg)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Unisite/Omnipoint FL Tower Venture, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 13975 Pembroke Road Site # 91539 (Public Service Bldg)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No

Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	12/01/1997
Contract Commencement Date	12/01/1997
Lease Start Date	10/01/2021
Lease End Date	11/30/2032
First Payment Date	12/01/2021
Second Payment Date	12/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
<p>TENANT shall use the Property for the purpose of constructing, maintaining and operating communications facility and uses incidental thereto, consisting of building or buildings, as necessary now or in the future, to shelter its telecommunications equipment.</p> <p>This Agreement is effective upon execution hereof, for term of fifteen (15) years, with two (2) five (5) year renewal periods upon mutual consent and written agreement by the parties.</p> <p>Upon the issuance of the Building Permit, CITY be paid an annual rental fee of TWENTY-FOUR THOUSAND AND NO/100 (\$24, .00) DOLLARS for the first year.</p> <p>Thereafter, each Annual Rent payment shall increase at rate of three (3) percent compounded annually and shall be due on the October 1st anniversary date and be submitted to the CITY, no later than thirty (30) calendar days after the October 1st anniversary date.</p> <p>First Amendment is to extend the lease for a ten (10) year period which shall commence on December 1", 2022, and naturally expire on November 30, 2032</p> <p>Notwithstanding anything to the contrary contained in the Lease or this Amendment, the Parties agree the Lease originally commenced on December 1, 1997 and, without giving effect to the terms of this amendment, the Lease is otherwise scheduled to expire on November 30, 2022 (the "Current Expiration Date"). The Lease is hereby amended to extend the Lease, as amended, for a renewal period of ten (10) years (the "Initial Renewal Term") which shall commence following the Current Expiration Date. Additionally, Tenant shall have the option to extend the Lease, as amended, for two (2) additional five (5) year renewal periods thereafter (each a "New Renewal</p>	
General Notes:	
<p>GASB Implementation Guide</p> <p>Q Are cell phone tower or antenna placement agreement leases?</p> <p>A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell</p>	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	134
Maximum Lease Term (in months)	254
Total Lease Term (in months)	134
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$48,787.06
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	12/01/2021
Second Fixed Payment Date	12/01/2022
Step Payment Increase #1	
Start Date	12/01/2022
End Date	11/30/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0

Underlying Asset End Date	11/30/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 16999 Pines Blvd (Pembroke Isles Fire Station)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 16999 Pines Blvd (Pembroke Isles Fire Station)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Verizon Wireless
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 16999 Pines Blvd (Pembroke Isles Fire Station)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No

Key Dates	
Lease Contract Date	09/11/1997
Contract Commencement Date	11/14/1997
Lease Start Date	10/01/2021
Lease End Date	11/13/2032
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	133
Maximum Lease Term (in months)	253
Total Lease Term (in months)	133
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both

Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$69,115.00
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	11/14/2021
Second Fixed Payment Date	11/14/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	11/13/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	11/13/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 1700 NW 160th Avenue (Spring Valley Park)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 1700 NW 160th Avenue (Spring Valley Park)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Unisite/Omni point FL Tower Venture, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 1700 NW 160th Avenue (Spring Valley Park)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	

Lease Contract Date	12/01/1997
Contract Commencement Date	12/01/1997
Lease Start Date	10/01/2021
Lease End Date	11/30/2032
First Payment Date	12/01/2021
Second Payment Date	12/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	134
Maximum Lease Term (in months)	254
Total Lease Term (in months)	134
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	No
Payment Type	Fixed
Interest Basis	30/360
Fixed Payment Details	

Payment Amount	\$48,787.06
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	12/01/2021
Second Fixed Payment Date	12/01/2022
Step Payment Increase #1	
Start Date	12/01/2022
End Date	11/30/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	

Provision for Uncollectible Amounts	\$0.00
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Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	11/30/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 18501 Pembroke Road (Encantada Park)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 18501 Pembroke Road (Encantada Park)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	UniSite/Omnipoint FL Tower Venture, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 18501 Pembroke Road (Encantada Park)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	

Lease Contract Date	12/01/1997
Contract Commencement Date	12/01/1997
Lease Start Date	10/01/2021
Lease End Date	11/30/2032
First Payment Date	10/01/2021
Second Payment Date	11/01/2021
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	134
Maximum Lease Term (in months)	254
Total Lease Term (in months)	134
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360

Fixed Payment Details	
Payment Amount	\$48,787.06
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	12/01/2021
End Date	11/30/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	11/30/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Human Services
Function	Human Services
Fund	Charter Schools
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 19800 Sheridan Street (Passive Park)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 19800 Sheridan Street (Passive Park)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Unisite/Omnipoint FL Tower Venture, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 19800 Sheridan Street (Passive Park)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	

Lease Contract Date	12/01/1997
Contract Commencement Date	12/01/1997
Lease Start Date	10/01/2021
Lease End Date	11/30/2032
First Payment Date	12/01/2021
Second Payment Date	12/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	134
Maximum Lease Term (in months)	254
Total Lease Term (in months)	134
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360

Fixed Payment Details	
Payment Amount	\$48,787.06
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	12/01/2021
Second Fixed Payment Date	12/01/2022
Step Payment Increase #1	
Start Date	12/01/2022
End Date	11/30/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	11/30/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 501 SW 172nd Avenue (Pembroke Shores)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 501 SW 172nd Avenue (Pembroke Shores)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Tower Asset Sub, LLC.
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 501 SW 172nd Avenue (Pembroke Shores)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	07/18/1997

Contract Commencement Date	07/19/1997
Lease Start Date	10/01/2021
Lease End Date	07/18/2032
First Payment Date	07/19/2022
Second Payment Date	07/19/2023
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	129
Maximum Lease Term (in months)	249
Total Lease Term (in months)	129
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	

Payment Amount	\$59,368.79
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	07/18/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details

Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	07/18/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 6057 SW 198th Terrace (Fire Station #101)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 6057 SW 198th Terrace (Fire Station #101)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	American Tower Asset Sub, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 6057 SW 198th Terrace (Fire Station # 101)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	09/29/1999

Contract Commencement Date	09/29/1999
Lease Start Date	10/01/2021
Lease End Date	09/28/2034
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	155
Maximum Lease Term (in months)	275
Total Lease Term (in months)	155
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	No
Payment Type	Fixed
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$36,942.47

First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	09/28/2044
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.4320%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	09/28/2034
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 6700 SW 13th St (Village Park)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 6700 SW 13th St (Village Park)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	SBA Steel LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 6700 SW 13th St (Village Park)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	04/04/2001

Contract Commencement Date	04/19/2001
Lease Start Date	10/01/2021
Lease End Date	04/18/2026
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	54
Maximum Lease Term (in months)	54
Total Lease Term (in months)	54
Extension Options	
Lessee's Extension Option Period (in months)	0
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$51,716.19
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021

Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	04/26/2026
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	

Provision for Uncollectible Amounts	\$0.00
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Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	0.6320%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	04/18/2026
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 7960 Johnson Street (Johnson St Water Plant)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 7960 Johnson Street (Johnson St Water Plant)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	UniSite/Omnipoint FL Tower Venture, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 7960 Johnson Street (Johnson St Water Plant)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material

Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	12/21/1997
Contract Commencement Date	12/01/1997
Lease Start Date	10/01/2021
Lease End Date	11/30/2032
First Payment Date	12/01/2021
Second Payment Date	12/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	134
Maximum Lease Term (in months)	254
Total Lease Term (in months)	134
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	2
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A

Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$48,787.06
First Payment Pro-Rated	Yes
Pro-Rated Payment Amount	\$48,787.06
Payment Frequency	Annual
First Fixed Payment Date	12/01/2021
Second Fixed Payment Date	12/01/2022
Step Payment Increase #1	
Start Date	12/21/2022
End Date	11/30/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00

Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.3447%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	11/30/2032
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 901 NW 129 Avenue (Walter C Young)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 901 NW 129 Avenue (Walter C Young)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Crown Castle USA Inc
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 901 NW 129 Avenue (Walter C Young)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	08/18/1998

Contract Commencement Date	10/01/1998
Lease Start Date	10/01/2021
Lease End Date	09/30/2023
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	24
Maximum Lease Term (in months)	264
Total Lease Term (in months)	24
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	4
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	

Payment Amount	\$36,945.54
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2022
End Date	09/30/2043
Increase Frequency	Annual
Type	Percentage increase
Amount	5.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details

Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	0.2477%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	09/30/2023
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 9500 Pines Blvd (Polie and Fire Bldg)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 9500 Pines Blvd (Polie and Fire Bldg)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Crown Castle USA Inc
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 9500 Pines Blvd (Polie and Fire Bldg)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	04/17/1997

Contract Commencement Date	04/22/1997
Lease Start Date	10/01/2021
Lease End Date	04/21/2042
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
TENANT shall use the Property for the purpose of constructing, maintaining and operating a communications facility and uses incidental thereto, consisting of a building or buildings as necessary now or in the future to shelter its telecommunications equipment.	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	246
Maximum Lease Term (in months)	246
Total Lease Term (in months)	246
Extension Options	
Lessee's Extension Option Period (in months)	0
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$63,392.56
First Payment Pro-Rated	No
Payment Frequency	Monthly

First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	04/21/2042
Increase Frequency	Annual
Type	Percentage increase
Amount	5.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00

Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.7077%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	04/21/2042
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower 9950 Johnson Street (Master Lift Station #3)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower 9950 Johnson Street (Master Lift Station #3)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Crown Castle USA Inc
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower 9950 Johnson Street (Master Lift Station #3)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No

Key Dates	
Lease Contract Date	01/26/1998
Contract Commencement Date	05/20/1998
Lease Start Date	10/01/2021
Lease End Date	10/19/2043
First Payment Date	05/20/2022
Second Payment Date	05/20/2023
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
<p>TENANT shall use the Property for the purpose of constructing, maintaining and operating a communications facility and uses incidental thereto, consisting of a monopole not to exceed 125 ft. (the 11 Tower 11), antennas, a building or buildings, as necessary now. Or in the future, to shelter its telecommunications equipment.</p> <p>This Agreement is effective upon execution hereof, and shall terminate on September 30, 2008, with</p>	
General Notes:	
<p>Section 5.01 of the Agreement is amended by replacing "three (3)" with "seven (7)", thereby adding four (4) additional five (5)-year renewal terms to the Agreement beyond the Original Term, and extending its total term to September 30, 2043, unless sooner terminated as provided in the Agreement.</p> <p>GASB Implementation Guide Q Are cell phone tower or antenna placement agreement leases? A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which</p>	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	264
Maximum Lease Term (in months)	264
Total Lease Term (in months)	264
Extension Options	
Lessee's Extension Option Period (in months)	0
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	No
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$73,716.57
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	09/30/2043
Increase Frequency	Annual
Type	Percentage increase
Amount	5.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	

Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.7457%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	10/19/2043
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower Academic Village 17189 Sheridan Street

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower Academic Village 17189 Sheridan Street
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Southern Tower Antenna Retail II, L.L.C.
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower Academic Village 17189 Sheridan Street
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	

Lease Contract Date	07/10/2014
Contract Commencement Date	07/10/2014
Lease Start Date	10/01/2021
Lease End Date	07/09/2024
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
TENANT shall use the Leased Property for the purpose of constructing, maintaining and operating a communications facility and uses incidental thereto, consisting of a building or buildings, as necessary now or in the future, to shelter its telecommunications equipment.	
This Agreement is effective upon execution hereof for ten (10) years with additional five (5) year	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	33
Maximum Lease Term (in months)	93
Total Lease Term (in months)	33
Extension Options	
Lessee's Extension Option Period (in months)	60
# of Options	1
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes

Entire Payment Based on Future Performance	No
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$41,791.83
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	06/30/2029
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00

Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	0.3277%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	07/09/2024
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Human Services
Function	Human Services
Fund	Charter Schools
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower - Chapel Trail 18450 NW Johnson Street

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower - Chapel Trail 18450 NW Johnson Street
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	SBA Towers IV, LLC
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower - Chapel Trail 18450 NW Johnson Street
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	03/29/2020

Contract Commencement Date	04/10/2020
Lease Start Date	10/01/2021
Lease End Date	04/09/2025
First Payment Date	04/10/2022
Second Payment Date	04/10/2023
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
TENANT shall use the Property for the purpose of constructing, maintaining and operating a communications facility and uses incidental thereto, consisting of a 140' monopole antenna structure and foundation, a building or buildings, radio transmitting and receiving antennas, utility lines, transmission lines, electronic equipment, end supporting equipment ("Tenant's Equipment") as necessary now or in the future, to shelter its telecommunications equipment.	
This Agreement Is effective upon execution hereof, for a term of ten (10) years, with three (3) five	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	42
Maximum Lease Term (in months)	522
Total Lease Term (in months)	42
Extension Options	
Lessee's Extension Option Period (in months)	480
# of Options	1
Reasonably Certain	No
# of Options Reasonably Certain	0
Comments	Letter of intent to renew for 40 years was sent to the City on 3/9/2020
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	No
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$68,005.16
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	04/09/2025
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00

Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	0.4753%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	04/09/2025
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower Flamingo Park 1900 NW 122 Terrace

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower Flamingo Park 1900 NW 122 Terrace
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	BellSouth Carolinas PCS, L.P.
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower Flamingo Park 1900 NW 122 Terrace
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No
Key Dates	
Lease Contract Date	10/12/1995

Contract Commencement Date	04/24/2016
Lease Start Date	10/01/2021
Lease End Date	04/23/2036
First Payment Date	04/24/2022
Second Payment Date	04/24/2023
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
Section 7(C)l of the Agreement is amended by replacing "two (2)" with "six.(6)", thereby adding four (4) additional five (5)-year Additional Terms to the Agreement beyond the Original Term, and extending its total term to April 23, 2036, unless sooner terminated as provided in the Agreement.	
Commencing on April 24, 2016, and every year thereafter (each an "Adjustment Date"), the annual rent shall increase by an amount equal to five percent (5%) of the annual rent in effect for the year	
General Notes:	
GASB Implementation Guide	
Q Are cell phone tower or antenna placement agreement leases?	
A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	174
Maximum Lease Term (in months)	174
Total Lease Term (in months)	174
Extension Options	
Lessee's Extension Option Period (in months)	0
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	Yes
Entire Payment Based on Future Performance	N/A
Payment Type	Both
Interest Basis	30/360
Fixed Payment Details	

Payment Amount	\$38,700.00
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	04/23/2036
Increase Frequency	Annual
Type	Percentage increase
Amount	5.0000%
Payment Frequency	Annual
Variable Payment Details	
Variable Payments Fixed in Substance	\$0.00
Variable Payments Based on an Index	\$0.00
Variable Payments Based on a Rate	\$0.00
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details

Deposits	
Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.5117%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	04/23/2036
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%

City of Pembroke Pines, FL

Communication Tower Golf Course 10500 Taft Street (Country Club)

Determination Questions	
1. Does the contract convey control of the right to use another entity's underlying asset?	Yes
2. Is the underlying asset controlled for a period of time in an exchange or exchange-like transaction?	Yes
3. Does the contract transfer ownership of the underlying asset to the lessee by the end of the contract?	No
4. Does the contract contain termination options?	Yes
5. Does the contract contain a fiscal funding or cancellation clause that is reasonably certain of being exercised?	No
<i>Per GASB Statement No. 87 paragraph 19, this contract does not appear to be a Contract That Transfers Ownership. See Lease Classification section below for indication of the Lease Type identified.</i>	

Basic Entity Information	
General Information	
Entity Reporting Standards	GASB
Fiscal Year-End	09/30
Beginning of Restatement Period	10/01/2021
GASB 87 Implementation Date	09/30/2022
General Information	
Lease Name	Communication Tower Golf Course 10500 Taft Street (Country Club)
Lessee or Lessor	Lessor
Vendor Name / Lessee Name	Crown Castle USA Inc
Source	Link
<i>Note: Source links will expire after 30 days. If you are having trouble accessing the link, please export this file again.</i>	

Basic Lease Information	
Basic Information	
Lease Component Name	Communication Tower Golf Course 10500 Taft Street (Country Club)
Internal Lease Identifier	
Related Party	No
Regulated Lease	No
Intra-Entity Lease	No
Materiality	Material
Month-to-Month or Year-to-Year Lease	No

Key Dates	
Lease Contract Date	10/09/2000
Contract Commencement Date	10/01/2000
Lease Start Date	10/01/2021
Lease End Date	09/30/2041
First Payment Date	10/01/2021
Second Payment Date	10/01/2022
Underlying Asset Information	
Fair Value of Asset as of Commencement	\$0.00
Underlying Asset Type	Land
Underlying Asset Depreciable	No
Additional Info	
Description:	
<p>City does hereby lease and grant unto Tenant, its successors and assigns, the Property for four (4) additional five (5)-year renewal periods beyond the Original Tenn, such that the Original Tenn and all renewal periods of the Agreement may last for a term of forty-one (41) years, expiring on September 30, 2041, unless sooner terminated as provided in the Agreement.</p> <p>Commencing on October 1, 2021, and every year thereafter (each an "Adjustment Date"), the annual rent shall increase by an amount equal to five percent (5%) of the annual rent in effect for the year immediately preceding the Adjustment Date. Such rent escalations shall replace any rent</p>	
General Notes:	
<p>GASB Implementation Guide</p> <p>Q Are cell phone tower or antenna placement agreement leases?</p> <p>A If the agreement meet the definition of a lease in paragraph 4 of Statement 87, including the control criterion, then such agreements are leases. The control criterion generally is met if a cell phone tower or antenna placement agreement conveys control of the right of use the land on which</p>	

Lease Term	
Lease Term	
Noncancelable Lease Term (in months)	240
Maximum Lease Term (in months)	240
Total Lease Term (in months)	240
Extension Options	
Lessee's Extension Option Period (in months)	0
Lessor's Extension Option Period (in months)	0
Termination Options	
Lessee's Termination Option Period (in months)	0
Lessor's Termination Option Period (in months)	0
Fiscal Funding or Cancellation Clause:	
Fiscal Funding or Cancellation Clause Period Year	N/A

Payments	
Payments	
Variable Payments Based on Future Performance	No

Payment Type	Fixed
Interest Basis	30/360
Fixed Payment Details	
Payment Amount	\$48,739.72
First Payment Pro-Rated	No
Payment Frequency	Annual
First Fixed Payment Date	10/01/2021
Second Fixed Payment Date	10/01/2022
Step Payment Increase #1	
Start Date	10/01/2021
End Date	09/30/2041
Increase Frequency	Annual
Type	Percentage increase
Amount	3.0000%
Payment Frequency	Annual
Other Payments	
Other Reasonably Certain Payments	\$0.00

Residual Value	
Guaranteed Residual Value	
Guaranteed Residual Value Payment	\$0.00
Unguaranteed Residual Value	
Unguaranteed Residual Value / Bargain Purchase Amount	\$0.00
Asset Condition	
Does contract require underlying asset to be returned in its original or enhanced condition?	No

Purchase/Termination	
Exercise Price for Purchase Option	
Reasonably Certain / Already Exercised	N/A
Explanation	
Date of Purchase Option	N/A
Lease Termination	
Termination Penalty	\$0.00

Incentives and Prepayments	
Incentives/Prepayments Before Commencement	
Lease Incentives Received / Paid Before Commencement	\$0.00
Lease Incentives Received / Paid at Commencement	\$0.00
Lease Payments Received / Paid Before Commencement	\$0.00
Incentives After Lease Start Date	
Lease Incentives Received / Paid After Lease Start Date	\$0.00

Additional Lease Details	
Deposits	

Refundable Deposit	\$0.00
Non-Refundable Deposit	\$0.00
Uncollectible Amounts	
Provision for Uncollectible Amounts	\$0.00

Direct Costs	
Lessor's Initial Direct Costs (Not Debt Issuance Costs)	\$0.00
Interest Rate	
Stated Interest Rate	0.0000%
Implicit Interest Rate	0.0000%
Entity's Incremental Borrowing Rate	1.6713%
Asset Value	
Original Asset Cost	\$0.00
Accumulated Depreciation	\$0.00
Carrying Value of Asset	\$0.00
Asset Lifetime	
Remaining Depreciable Months	0
Remaining Asset Life as of Commencement (in months)	0
Underlying Asset End Date	09/30/2041
Lease Classification	
Lease Type	Lease
<i>Per GASB Statement No. 87, Paragraph 16, 19 and 42, this lease does not appear to be a Contract That Transfers Ownership, Short-Term Lease, or Regulated Lease. It will be included in the Reporting Notes Export accordingly.</i>	
Restatement	
Lease Previously Presented as a Capital Lease	No

Allocations	
Allocation 1	
Org Code	
Department	Public Services
Function	General Government
Fund	General Fund
Purpose	
Type	%
Value	100.0000%