

Parking System Report

of

Sports & Exhibition Authority of
Pittsburgh and Allegheny County

and

Stadium Authority of the
City of Pittsburgh

Re: Sports & Exhibition Authority
of Pittsburgh and Allegheny County
Parking System Revenue Bonds,
Series of 2017

as of

December 31, 2021

MaherDuessel

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SPORTS & EXHIBITION AUTHORITY OF PITTSBURGH AND ALLEGHENY COUNTY

PARKING SYSTEM REVENUE BONDS, SERIES OF 2017

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Independent Accountant's Report on Applying Agreed-Upon Procedures

**Board of Directors
Sports & Exhibition Authority of
Pittsburgh and Allegheny County
Pittsburgh, Pennsylvania**

We have performed the procedures enumerated below on compliance with the Sports & Exhibition Authority of Pittsburgh and Allegheny County (SEA)'s continuing disclosure agreement and the Stadium Authority of the City of Pittsburgh (SA)'s continuing disclosure agreement (collectively the "Agreements")

related to the SEA's Parking System Revenue Bonds, Series of 2017 for the year ended December 31, 2021. The SEA, on behalf of itself and the SA, has compiled the information on pages 1-8 accompanying this report in order to comply with Section 4 of the Agreements related to certain required financial information. The SEA's management is responsible for compliance with the requirements of the terms and conditions of the Agreements.

The SEA, on behalf of itself and the SA, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting with respect to compliance with the Agreements related to the SEA's Parking System Revenue Bonds, Series of 2017. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and results are as follows:

1. Table A-1: Parking System Historical Operations and Debt Service Coverage (Page 1)

- a. Agreed the Net Revenues for 2021 to the Net Parking System Revenues per the Detail Summary for Table A-1 (Page 2).
- b. Agreed the Historical Debt Service Requirements for 2021 to the Current Year Debt Service per the Detail Summary for Table A-1 (Page 2).
- c. Recalculated the Debt Service Coverage.

Results: No variances or findings were noted.

2. Detail Summary for Table A-1 Parking System Historical Operations and Debt Service Coverage for SEA and SA (Pages 2-4)

- a. Agreed SEA column on page 2 to total column of detail for SEA on page 3.
- b. Agreed SA column on page 2 to total column of detail for SA on page 4.
- c. Traced the Net Parking System revenues for SEA as presented on page 3 to inclusion in the SEA's financial statements as of December 31, 2021.
- d. Traced the Net Parking System revenues for SA as presented on page 4 to inclusion in the SA's financial statements as of December 31, 2021.
- e. Traced the Current Year Debt Service for SEA as presented on page 3 to SEA general ledger detail.

- f. Traced the Current Year Debt Service for SA as presented on page 4 to SA general ledger detail.

Results: No variances or findings were noted.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the SEA and the dissemination agent for the Agreement, and is not intended to be, and should not be, used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
April 22, 2022

Historical Operating Performance and Debt Service Coverage*

The table below reflects the Parking System's operational performance history along with the calculation of the historical debt service coverage ratio of the Parking System for the years ended December 31, 2017 through 2021.

TABLE A-1: PARKING SYSTEM HISTORICAL OPERATIONS AND DEBT SERVICE COVERAGE

Historical Parking System Revenues	2017	2018	2019	2020	2021
Leases	\$7,042,829	\$7,991,656	\$9,070,873	\$6,025,281	\$4,224,854
Daily / Transient	3,291,239	3,282,158	2,998,521	1,011,491	1,562,241
Event Parking Receipts – CBD	48,636	42,295	42,295	22,525	304,959
Pittsburgh Pirates Related Revenue	2,331,824	1,862,523	1,843,041	1,870	1,425,615
Pittsburgh Steelers Related Revenue	1,688,888	1,698,371	1,632,643	40,299	1,517,098
University of Pittsburgh Panthers Related Revenue	572,512	505,648	516,723	3,720	565,854
Rental Revenue	1,702,976	1,701,849	1,777,479	1,461,157	1,671,657
Other Revenue and NS Events	901,358	960,314	794,053	60,330	75,027
Non-Operational Revenue	794,059	947,439	874,284	895,460	823,744
Total	\$18,374,321	\$18,992,253	\$19,549,912	\$9,522,133	\$12,171,049

Historical Operating Expenses	2017	2018	2019	2020	2021
Parking Tax	\$4,319,771	\$4,476,295	\$4,608,934	\$1,986,786	\$2,638,399
Personnel Related	1,184,312	1,159,585	1,150,102	521,905	729,957
Administration	325,030	384,434	448,210	350,223	282,766
Management Agreements	2,095,519	1,730,896	2,142,348	1,105,114	1,482,174
Insurance	185,094	179,685	186,879	174,717	182,251
Security	844,103	727,503	737,326	396,741	470,617
Utilities	216,883	233,643	220,281	211,689	200,884
Maintenance	713,180	972,320	868,525	414,508	495,714
LRT Agreement (Multimodal)	102,337	120,208	127,533	59,310	1,078
Non-Operational Expenses	332,476	231,346	225,335	198,506	186,085
Total	\$10,318,705	\$10,215,915	\$10,715,473	\$5,419,499	\$6,669,925

	2017	2018	2019	2020	2021
Net Revenues	\$8,055,616	\$8,776,338	\$8,834,439	\$4,102,634	\$5,501,124

Historical Debt Service Requirements	2017	2018	2019	2020	2021
Total	\$1,431,429	\$3,340,322	\$3,339,100	1,763,750	3,333,100

Debt Service Coverage	5.63 X **	2.63 X	2.65 X	1.23 X ***	1.65 X
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Notes: * Although not pledged as a part of the Parking System, Lot 4 Net Revenues have historically been deposited to the Trust Indenture. In October 2020, parking on a portion of Lot 4 was eliminated due to development and, as early as 2022, the remaining parking on Lot 4 was

** Refinancing of bank notes occurred in 2017.

*** Section 7.01 of the Trust Indenture states that the Authority and Stadium Authority of the City of Pittsburgh covenant with respect to the Parking System Revenue Bonds to maintain rates and charges sufficient to produced Net Revenues of at least 150% of the Debt Service Requirements (Rate Covenant) for each fiscal year period. Due to the impact of the pandemic on parking demand, Net Revenues were 1.23% of Debt Service Requirements for the 2020 fiscal year and therefore, the Rate Covenant was not met. Failure to meet the Rate Covenant is not an event of default but requires that recommendations of a Parking Consultant be obtained and followed with respect to revising rates and adjusting operations in order to increase Net Revenues. In April 2021 the Authority obtained the report of Alco Parking Corporation (ALCO), as Parking Consultant, wherein ALCO concluded that neither rate increases nor changes in operations would increase Net Revenues in the current prevailing conditions and recommended that no changes be made at that time. ALCO considered the key factor that would improve Net Revenues was for the region to get beyond the COVID-19 restrictions and for the public health necessitated COVID-19 life-style changes to reverse. The rate covenant was met for 2021.

**COMBINED
SPORTS & EXHIBITION AUTHORITY OF PITTSBURGH
AND ALLEGHENY COUNTY
AND
STADIUM AUTHORITY OF THE CITY OF PITTSBURGH**

**OPERATING RESULTS OF OWNED AND OPERATED GARAGES AND PARKING LOTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Detail for Table A-1: Parking System Historical Operations and Debt Service Coverage

	SEA	SA*	Total
Spaces	1529	4,565	6,094
<u>OPERATING REVENUE:</u>			
Non-Taxable Revenue	308,637	1,462,007	1,770,644
Taxable Revenue	2,180,923	7,536,834	9,717,757
Other Income	466,888	215,761	682,649
GROSS OPERATING REVENUE	2,956,448	9,214,601	12,171,049
Less: Parking Tax	(596,883)	(2,041,515)	(2,638,398)
ADJUSTED GROSS REVENUE	2,359,565	7,173,086	9,532,651
<u>OPERATING EXPENSES:</u>			
Insurance - General Liability	39,383	156,585	195,968
Maintenance - Routine	211,845	283,868	495,713
Office	64,935	250,169	315,103
Payroll	126,958	455,570	582,528
Security	151,625	318,991	470,616
Utilities	90,854	110,030	200,884
LRT Agreement (Multimodal)	-	(4,091)	(4,091)
Other Expenses	15,982	170,103	186,085
Management/Alco Fees	142,204	1,339,971	1,482,175
TOTAL OPERATING EXPENSES	843,786	3,081,194	3,924,980
NET OPERATING INCOME	1,515,779	4,091,892	5,607,672
Insurance - Property	(36,998)	(69,548)	(106,546)
NET INCOME	1,478,781	4,022,344	5,501,126
Current Year Debt Service/Fee	1,569,350	1,763,750	3,333,100

* The IDP Loan debt service (\$83,378) is not included in the Alco parking reports and therefore does not directly match the December 31, 2021 Authority Financial Statements.

SPORTS & EXHIBITION AUTHORITY OF PITTSBURGH AND ALLEGHENY COUNTY

OPERATING RESULTS OF OWNED AND OPERATED GARAGES AND PARKING LOTS FOR THE YEAR ENDED DECEMBER 31, 2021

Detail for Table A-5 : Parking System Historical Operations and Debt Service Coverage

	North Shore Garage	10th & Penn and Lot 21, 22 and 23	Total
Spaces	925	604	1,529
<u>OPERATING REVENUE:</u>			
Non-Taxable Revenue	34,576	274,061	308,637
Taxable Revenue	1,829,351	351,572	2,180,923
Other Income	226,888	240,000	466,888
GROSS OPERATING REVENUE	2,090,815	865,633	2,956,448
Less: Parking Tax	(498,922)	(97,961)	(596,883)
ADJUSTED GROSS REVENUE	1,591,893	767,672	2,359,565
<u>OPERATING EXPENSES:</u>			
Insurance - General Liability	29,881	9,502	39,383
Maintenance - Routine	88,164	123,681	211,845
Office	44,895	20,040	64,935
Payroll	97,348	29,610	126,958
Security	143,109	8,516	151,625
Utilities	85,229	5,625	90,854
LRT Agreement (Multimodal)	-	-	-
Other Expense	15,982	-	15,982
Management/Alco Fees	38,768	103,436	142,204
TOTAL OPERATING EXPENSES	543,377	300,409	843,786
NET OPERATING INCOME	1,048,516	467,263	1,515,779
Insurance - Property	(36,998)	-	(36,998)
NET INCOME	1,011,518	467,263	1,478,781
Current Year Debt Service/Fee	1,569,350	-	1,569,350

STADIUM AUTHORITY OF THE CITY OF PITTSBURGH

OPERATING RESULTS OF OWNED AND OPERATED GARAGES AND PARKING LOTS FOR THE YEAR ENDED DECEMBER 31, 2021

Detail for Table A-5 : Parking System Historical Operations and Debt Service Coverage*

	West General Robinson Street Garage	Gold 1 Garage	Lots 1-5	Lots 7A-7J	Total
Spaces	1,324	998	1,132	1,111	4,565
OPERATING REVENUE:					
Non-Taxable Revenue	15,330	250	438,685	1,007,742	1,462,007
Taxable Revenue	2,532,616	2,959,925	1,204,665	839,628	7,536,834
Other Income	116,020		99,741	-	215,761
GROSS OPERATING REVENUE	2,663,965	2,960,175	1,743,091	1,847,370	9,214,601
Less: Parking Tax	(656,580)	(802,751)	(351,339)	(230,845)	(2,041,515)
ADJUSTED GROSS REVENUE	2,007,385	2,157,424	1,391,752	1,616,525	7,173,086
OPERATING EXPENSES:					
Insurance - General Liability	41,448	44,007	30,756	40,374	156,585
Maintenance - Routine	73,288	62,661	66,792	81,127	283,868
Office	65,498	49,557	76,234	58,879	250,169
Payroll	114,786	114,588	86,150	140,046	455,570
Security	173,018	135,978	808	9,187	318,991
Utilities	53,623	37,978	8,568	9,861	110,030
LRT Agreement (Multimodal)	712	142	(5,004)	58	(4,091)
Other Expenses	97,498	2,525	-	70,080	170,103
Management/Alco Fees	52,983	46,360	602,130	638,497	1,339,971
TOTAL OPERATING EXPENSES	672,853	493,798	866,434	1,048,109	3,081,194
NET OPERATING INCOME	1,334,532	1,663,626	525,318	568,416	4,091,892
Insurance - Property	(40,168)	(29,380)	-	-	(69,548)
NET INCOME	1,294,364	1,634,246	525,318	568,416	4,022,344
Debt Service Payment	739,750	1,024,000	-	-	1,763,750

* The IDP Loan debt service (\$83,378) is not included in the Alco parking reports and therefore does not directly match the December 31, 2021 Stadium Authority Financial Statements.

Summary of the Parking System

Set forth in the table below is a summary of the parking facilities of the Authority and the Stadium Authority comprising the Parking System, as such term is defined in the Indenture. Please see Property Overview Map in the back of this report.

TABLE A-2: SUMMARY OF PARKING SYSTEM ^{(2) (3) (4)}

	<u>Parking Facilities</u>	<u>Owner</u>	<u>Location</u>	<u>Year Opened</u>	<u>Spaces</u>
Garage Structures:					
1	North Shore Garage	SEA	North Shore	2001	925
2	West General Robinson Street Garage	SA	North Shore	2006	1,324
3	Gold 1 Garage	SA	North Shore	2017	998
Total Garage Spaces:					3,247
Surface Lots:					
1	10th & Penn (East Lot, West Lot)	SEA	CBD ⁽⁵⁾	2002	97
2	P1/Green 21 (Reedsdale Street)	SEA	North Shore	2000	122
3	P2/Green 22 & P3/Green 23 (Ridge Avenue)	SEA	North Shore	2000	385
4	Lot 1	SA	North Shore	2001	759
5	Lot 2	SA	North Shore	2001	255
6	Lot 5	SA	North Shore	1970	118
7	Lots 7A-J ^{*(1)}	SA	North Shore	1989	1,111
Total Surface Lot Spaces:					2,847
Total Parking System Capacity:					6,094

NOTES:

(1) Lots 7A-H and J are located on land leased from PennDOT to the Stadium Authority. *There is no Lot 7I.

(2) Pursuant to the Indenture, the Parking System may be expanded to include additional lots or garages or improvements (a) financed with proceeds of Additional Bonds or (b) for which an Officer's Certificate has been delivered to the Trustee in accordance with Section 7.08 of the Indenture.

(3) Lots or garages may be removed from the Parking System in accordance with the terms of the Indenture.

(4) The following Authority and Stadium Authority garages and lots are not included in the Parking System: the Convention Center garage, the PPG Paints Arena garage, the surface spaces at the 28 acre development site, and Lot 4 on the North Shore.

(5) CBD means the City's Central Business District.

Source: SEA, SA and Alco facility space counts.

Historical Utilization of the Parking System Facilities

The Authority and the Stadium Authority have historically experienced consistently strong occupancy at its Parking System facilities. The Car Count statistics below reflect actual number of gated vehicles for each respective year shown, and the Average Utilization Statistics reflect monthly averages based on weekdays (Daily) and actual number of events (Sports Venue Events).

TABLE A-3: PLEDGED PARKING SYSTEM UTILIZATION HISTORY

		Annual Car Counts by Category				Average Utilization Statistics			
		Sports Venue				Daily Parking: Avg / %		Sports Venue Events:	
Facility	Calendar Year	Daily Parking	Events ^(b)	Entertainment ^(c)	Annual Totals	of Capacity ^(d)		Avg / % of Capacity ^(e)	
Garages									
North Shore	2017-19 Avg	79,968	51,889	132	131,990	1,117	120.7%	522	56.4%
	2017-20 Avg	68,825	38,917	99	107,841	1023	110.6%	392	42.3%
	2021	56,300	46,560	133	102,993	508	54.9%	466	50.3%
West General Robinson Street	2017-19 Avg	121,004	78,976	2,947	202,927	5,656	142.4%	794	60.0%
	2017-20 Avg	100,355	59,232	2,210	161,797	6,738	127.2%	596	45.0%
	2021	28,523	57,051	1,057	86,631	498	37.6%	571	43.1%
Gold 1 Garage (Opened May 2017)*	2017-19 Avg	53,706	50,353	5,084	109,142	920	92.2%	508	50.9%
	2017-20 Avg	46,182	37,889	3,967	88,037	923	92.5%	392	39.3%
	2021	18,579	37,524	5,306	61,409	842	84.3%	375	37.6%
Surface Lots									
P1 (Reedsdale) (Green 21)	2017-19 Avg	1,608	1,801	0	3,409	134	109.8%	18	14.9%
	2017-20 Avg	1,554	1,417	0	2,971	130	106.2%	20	16.0%
	2021	1,306	1,545	0	2,851	109	89.2%	15	12.7%
P2 & P3 (Ridge) (Green 22 & 23)	2017-19 Avg	4,055	4,556	51	8,662	338	87.8%	46	11.9%
	2017-20 Avg	4,056	3,417	38	7,511	338	87.8%	34	8.9%
	2021	4,056	4,026	0	8,082	338	87.8%	40	10.5%
10th & Penn	2017-19 Avg	10,935	0	1,057	11,992	117	120.1%	0	0.0%
	2017-20 Avg	8,707	0	1,087	9,794	115	118.3%	0	0.0%
	2021	832	0	0	832	69	71.5%	0	0.0%
Lot 1	2017-19 Avg	63,637	39,841	23,578	127,056	649	86.2%	401	53.2%
	2017-20 Avg	54,065	30,421	18,747	103,232	559	74.1%	350	46.4%
	2021	16,134	46,317	8,797	71,248	158	20.9%	463	61.0%
Lot 2	2017-19 Avg	85,528	22,400	17,498	125,426	394	154.5%	225	88.4%
	2017-20 Avg	73,374	17,245	13,539	104,159	347	135.9%	210	82.2%
	2021	41,322	21,399	6,805	69,526	204	80.0%	214	83.9%
Lot 4 ^(a)	2017-19 Avg	44,693	26,030	1,009	71,732	277	81.6%	262	77.1%
	2017-20 Avg	36,410	19,701	792	56,903	269	79.0%	213	62.6%
	2021	3,291	7,393	0	10,684	242	71.1%	74	21.7%
Lot 5	2017-19 Avg	5,708	9,727	17	15,453	116	98.1%	98	83.0%
	2017-20 Avg	4,473	7,296	13	11,781	101	85.8%	73	62.3%
	2021	133	9,448	0	9,581	11	9.4%	94	80.1%
Lots 7A-J**	2017-19 Avg	44,368	40,413	624	85,405	1,332	119.9%	407	36.6%
	2017-20 Avg	41,066	30,348	468	71,882	1,219	109.7%	309	27.8%
	2021	23,844	25,470	168	49,482	803	72.3%	255	22.9%
Garage Totals	2017-19 Avg	254,679	181,218	8,162	444,059	3,922	120.8%	1,824	56.2%
	2017-20 Avg	215,362	136,038	6,276	357,675	3,631	111.8%	1,380	42.5%
	2021	103,402	141,135	6,496	251,033	1,847	56.9%	1,411	43.5%
Lot Totals	2017-19 Avg	260,905	145,190	43,834	449,929	3,388	98.6%	1,461	42.3%
	2017-20 Avg	223,985	110,160	34,683	368,828	3,099	91.4%	1,211	35.3%
	2021	90,918	115,598	15,770	222,286	1,934	60.7%	1,156	36.3%
System Totals	2017-19 Avg	515,584	326,408	51,996	893,988	7,310	109.4%	3,286	49.0%
	2017-20 Avg	439,346	246,198	40,959	726,503	6,730	101.4%	2,591	38.7%
	2021	194,320	256,733	22,266	473,319	3,781	58.8%	2,567	39.9%

Notes: (a) Although not pledged as a part of the Parking System, Lot 4 Net Revenues have historically been deposited to the Trust Indenture.

In October 2020 parking on a portion of Lot 4 was eliminated due to development and, as early as 2022, the remaining parking on Lot 4 was eliminated due to development.

(b) Sports Venue Events include all Pittsburgh Steelers, University of Pittsburgh Panthers and Pittsburgh Pirates game events and other "Bowl" and "Non-Bowl" events.

(c) Entertainment includes all evening, restaurant, Stage AE concerts and other events and are not factored into Average Utilization Statistics

(d) Daily utilization figures are based on 21 weekdays per month for all garages and lots.

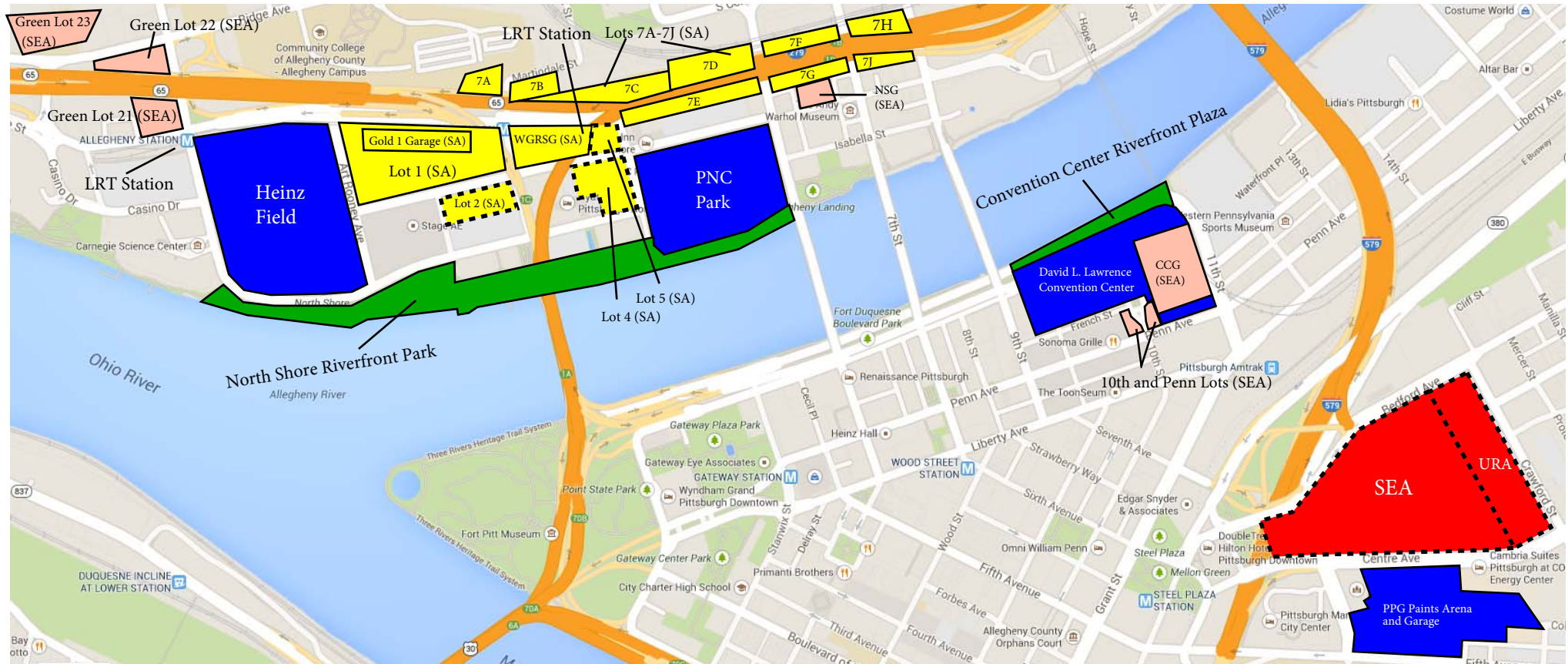
(e) Sports Venue utilization statistics are based on the actual number of events in each particular year.

** There is no Lot 7I.

Source: ALCO Parking automated car counts generated by gate revenue control equipment.

TABLE A-4: PLEDGED PARKING SYSTEM RATE HISTORY						
Daily/Monthly Parking Rates						
Authority		2017	**2018	2019	2020	2021
Stadium Authority	Lot 1					
	Daily	\$7.00	\$8.00	\$8.00	\$8.00	\$8.00
	Monthly	\$140.00	\$160.00	\$160.00	\$160.00	\$160.00
Stadium Authority	Lot 2					
	Daily	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
	Monthly	\$140.00	\$170.00	\$170.00	\$170.00	\$170.00
Stadium Authority	Lot 5					
	Daily	\$7.00	\$8.00	\$8.00	\$8.00	\$8.00
	Monthly	\$140.00	\$160.00	\$160.00	\$160.00	\$160.00
Stadium Authority	Lots 7A-H and J*					
	Daily	\$7.00	\$8.00	\$8.00	\$8.00	\$8.00
	Monthly	\$125.00	\$150.00	\$150.00	\$150.00	\$150.00
Stadium Authority	WGRS Garage					
	Daily	\$8.00	\$9.00	\$9.00	\$9.00	\$9.00
	Monthly	\$140.00	\$170.00	\$170.00	\$170.00	\$170.00
Stadium Authority	Gold 1 Garage					
	Daily	\$8.00	\$9.00	\$9.00	\$9.00	\$9.00
	Monthly	\$140.00	\$150.00	\$150.00	\$170.00	\$170.00
Sports & Exhibition Authority	Lots P1, P2, P3					
	Daily	\$7.00	\$8.00	\$8.00	\$8.00	\$8.00
	Monthly	\$125.00	\$150.00	\$150.00	\$150.00	\$150.00
Sports & Exhibition Authority	North Shore Garage					
	Daily	\$10.00	\$11.00	\$11.00	\$11.00	\$11.00
	Monthly	\$160.00	\$170.00	\$170.00	\$170.00	\$170.00
Sports & Exhibition Authority	10th and Penn					
	Daily	\$13.00	\$14.00	\$14.00	\$14.00	\$14.00
	Monthly	\$260.00	\$260.00	\$260.00	\$260.00	\$260.00
<p>* There is no Lot 7I.</p> <p>**On December 3, 2018 new rates were put into effect.</p> <p>Source: The SEA and SA.</p>						

Sports & Exhibition Authority (SEA) and Stadium Authority (SA) Property Overview Map



- Sports and exhibition venues owned by SEA (PPG Paints Arena includes a 640 space integral garage leased to the Penguins)
- SA parking lots and garages: land for Lots 7A-7J leased long-term from PennDOT; "WGRSG" refers to West General Robinson Street Garage
- SEA parking lots and garages: "NSG" refers to North Shore Garage; "CCG" refers to Convention Center Garage
- 28-Acre Lower Hill Redevelopment site (19 acres owned by SEA; 9 acres owned by Urban Redevelopment Authority); Penguins hold development option; SEA currently coordinating with City and PennDOT on I-579 Cap Project construction; Penguins currently receive surface parking revenues
- North Shore Riverfront Park and Convention Center Riverfront Plaza, both owned by SEA
- Remaining North Shore development parcels (owned by SA); joint venture of Steelers and Pirates holds development option; development of Lot 4 in planning stages