

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 3.31  
(ID # 11193)**

**MEETING DATE:**  
Tuesday, November 5, 2019

**FROM :** RIVERSIDE COUNTY INFORMATION TECHNOLOGY:

**SUBJECT:** RIVERSIDE COUNTY INFORMATION TECHNOLOGY (RCIT): Approve and direct the Auditor-Controller to make a budget adjustment to reclassify prepaid expenses to operating lease expenses for various land use lease agreements. All Districts. 4/5 vote.

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve and direct the Auditor-Controller to make the budget adjustment by \$118,240, as indicated on the attached Schedule A.

**ACTION:** 4/5 Vote Required, Policy


  
Dave Rogers, Assistant County Executive Officer / CIO 10/24/2019

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: November 5, 2019  
xc: RCIT, Auditor

Kecia R. Harper  
Clerk of the Board  
By:   
Deputy

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<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
COST	N/A	N/A	N/A	N/A
NET COUNTY COST	N/A	N/A	N/A	N/A
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: Yes</b>	
			<b>For Fiscal Year: 18/19</b>	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In 2009, the Public Safety Enterprise Communication (PSEC) project entered in to various long-term ground use leases with various vendors. These long-term ground use leases were utilized by PSEC in situations where the site owner would not sell the small land parcel required for the wireless communication site. These sites include Glen Avon, Sunnyslope, Vaquero, Redondo Mesa, Hidden Valley, and Black Eagle. The location of these sites offer microwave and radio coverage for various jurisdictions throughout the Jurupa Community Service District (JCSD), which is located within Riverside County. The ground leases include access to road and power line right of ways. The ground use leases range from twenty-five (25) to fifty (50) years.

There were various lump sum payments made at the beginning of the term of the ground use leases. However, the payments could not be fully expensed in the year the lump sum payments were made as they were prepaid. The payments were classified as a prepaid expense and to be expensed throughout the term of the leases. The budget adjustment attached is to make the necessary adjustments from prepaid expenses to operating lease expenses for fiscal year 2019.

**Impact on Residents and Businesses**

There is no impact to citizens and businesses.

**ATTACHMENTS:**

**SCHEDULE A.      BUDGET ADJUSTMENT**

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**Schedule A**

**BUDGET ADJUSTMENT FY 18/19**

Increase Appropriations:

33500-7400300000-526710	Rent-Lease Land	\$118,240
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Anticipated Use of Assigned Fund Balance:

33500-7400300000-350200	AFB For Const/Capital Projects	\$118,240
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*Misley Wang*  
Misley Wang, Supervising Accountant

10/24/2019

*Venus Brambila*  
Venus Brambila

10/28/2019