

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

The following schedules present only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the amounts. The capital assets of internal service funds are included as governmental activities in the statement of net position.

COUNTY OF VENTURA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY SOURCE
 JUNE 30, 2014
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 78,763
Easements	200,878
Structures and improvements	493,248
Equipment	58,246
Vehicles	32,963
Software	51,970
Infrastructure	524,180
Construction in progress	<u>51,887</u>
Total governmental funds capital assets	<u>\$ 1,492,135</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 38,647
State grants	10,251
Grants from other governmental units	5,701
General fund revenues	519,803
Special revenue fund revenues	632,094
Donations	<u>285,639</u>
Total governmental funds capital assets	<u>\$ 1,492,135</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2014
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements
General government:				
General administration	\$ 245,767	\$ 23,977	\$ -	\$ 186,586
Property management	3,480	157	-	2,711
Plant acquisition	2,630	-	-	-
Other	892	892	-	-
Total general government	<u>252,769</u>	<u>25,026</u>	<u>-</u>	<u>189,297</u>
Public protection:				
Judicial	31,912	516	-	27,276
Police protection	55,489	-	-	17,704
Detention and correction	179,852	5,082	-	165,723
Fire protection	125,815	6,424	-	61,176
Flood control and soil and water conservation	372,256	9,947	2,035	1,267
Protective inspection	694	5	-	85
Other	52,896	31,378	156	19,083
Total public protection	<u>818,914</u>	<u>53,352</u>	<u>2,191</u>	<u>292,314</u>
Public ways and facilities	<u>398,315</u>	<u>-</u>	<u>198,687</u>	<u>63</u>
Health and sanitation services	<u>8,586</u>	<u>179</u>	<u>-</u>	<u>1,387</u>
Public assistance:				
Administration	3,059	-	-	391
Other	2,114	-	-	2,094
Total public assistance	<u>5,173</u>	<u>-</u>	<u>-</u>	<u>2,485</u>
Education	<u>8,378</u>	<u>206</u>	<u>-</u>	<u>7,702</u>
Total capital assets allocated to functions	<u>\$ 1,492,135</u>	<u>\$ 78,763</u>	<u>\$ 200,878</u>	<u>\$ 493,248</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2014
(In Thousands)

Equipment	Vehicles	Software	Infrastructure	Construction in Progress	Function and Activity
\$ 7,723	\$ 82	\$ 20,549	\$ -	\$ 6,850	General government:
586	26	-	-	-	General administration
-	-	-	-	2,630	Property management
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>8,309</u>	<u>108</u>	<u>20,549</u>	<u>-</u>	<u>9,480</u>	Total general government
3,101	-	912	-	107	Public protection:
18,527	87	16,663	-	2,508	Judicial
5,919	84	2,346	-	698	Police protection
16,317	32,239	5,929	-	3,730	Detention and correction
343	-	237	327,933	30,494	Fire protection
62	-	-	-	542	Flood control and soil and water conservation
336	21	1,755	-	167	Protective inspection
<u>44,605</u>	<u>32,431</u>	<u>27,842</u>	<u>327,933</u>	<u>38,246</u>	Other
					Total public protection
<u>38</u>	<u>-</u>	<u>12</u>	<u>196,247</u>	<u>3,268</u>	Public ways and facilities
<u>3,227</u>	<u>424</u>	<u>2,476</u>	<u>-</u>	<u>893</u>	Health and sanitation services
1,687	-	981	-	-	Public assistance:
20	-	-	-	-	Administration
<u>1,707</u>	<u>-</u>	<u>981</u>	<u>-</u>	<u>-</u>	Other
					Total public assistance
<u>360</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>-</u>	Education
<u>\$ 58,246</u>	<u>\$ 32,963</u>	<u>\$ 51,970</u>	<u>\$ 524,180</u>	<u>\$ 51,887</u>	Total capital assets allocated to functions

COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2014
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2014</u>
General government:					
General administration	\$ 216,616	\$ 29,251	\$ 100	\$ -	\$ 245,767
Property management	3,691	-	211	-	3,480
Plant acquisition	1,304	26,825	25,499	-	2,630
Other	892	-	-	-	892
Total general government	<u>222,503</u>	<u>56,076</u>	<u>25,810</u>	<u>-</u>	<u>252,769</u>
Public protection:					
Judicial	31,721	240	49	-	31,912
Police protection	53,536	2,266	313	-	55,489
Detention and correction	176,777	4,838	1,763	-	179,852
Fire protection	122,613	4,998	1,796	-	125,815
Flood control and soil and water conservation	350,807	39,236	17,787	-	372,256
Protective inspection	488	206	-	-	694
Other	52,849	105	58	-	52,896
Total public protection	<u>788,791</u>	<u>51,889</u>	<u>21,766</u>	<u>-</u>	<u>818,914</u>
Public ways and facilities	<u>394,506</u>	<u>11,849</u>	<u>8,040</u>	<u>-</u>	<u>398,315</u>
Health and sanitation services	<u>8,303</u>	<u>283</u>	<u>-</u>	<u>-</u>	<u>8,586</u>
Public assistance:					
Administration	2,962	324	227	-	3,059
Other	2,114	-	-	-	2,114
Total public assistance	<u>5,076</u>	<u>324</u>	<u>227</u>	<u>-</u>	<u>5,173</u>
Education	<u>8,171</u>	<u>214</u>	<u>7</u>	<u>-</u>	<u>8,378</u>
Total governmental funds capital assets	<u>\$ 1,427,350</u>	<u>\$ 120,635</u>	<u>\$ 55,850</u>	<u>\$ -</u>	<u>\$ 1,492,135</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net position. The total governmental additions exceed capital outlay due to \$53,804,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.