

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, 2017
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 87,883
Easements	200,132
Structures and improvements	526,420
Equipment	61,919
Vehicles	40,395
Software	68,573
Infrastructure	566,374
Construction in progress	<u>45,917</u>
Total governmental funds capital assets	<u>\$ 1,597,613</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 16,583
State grants	10,890
Grants from other governmental units	6,037
General Fund revenues	580,074
Special revenue fund revenues	701,735
Donations	<u>282,294</u>
Total governmental funds capital assets	<u>\$ 1,597,613</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2017
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements
General government:				
General administration	\$ 269,727	\$ 28,211	\$ -	\$ 198,126
Plant acquisition	3,263	-	-	-
Other	892	892	-	-
Total general government	<u>273,882</u>	<u>29,103</u>	<u>-</u>	<u>198,126</u>
Public protection:				
Judicial	32,311	517	-	27,649
Police protection	63,051	432	-	21,842
Detention and correction	183,984	5,768	-	166,187
Fire protection	149,795	6,482	-	63,331
Flood control & soil and water conservation	390,773	13,471	2,047	1,267
Protective inspection	810	5	-	743
Other	54,836	31,521	156	19,993
Total public protection	<u>875,560</u>	<u>58,196</u>	<u>2,203</u>	<u>301,012</u>
Public ways and facilities	<u>409,625</u>	<u>-</u>	<u>197,929</u>	<u>63</u>
Health and sanitation services	<u>19,390</u>	<u>179</u>	<u>-</u>	<u>12,209</u>
Public assistance	<u>9,721</u>	<u>-</u>	<u>-</u>	<u>6,488</u>
Education	<u>9,109</u>	<u>205</u>	<u>-</u>	<u>8,396</u>
Recreation and cultural services	<u>326</u>	<u>200</u>	<u>-</u>	<u>126</u>
Total capital assets allocated to functions	<u>\$ 1,597,613</u>	<u>\$ 87,883</u>	<u>\$ 200,132</u>	<u>\$ 526,420</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2017
(In Thousands)

<u>Equipment</u>	<u>Vehicles</u>	<u>Software</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Function and Activity</u>
\$ 4,881	\$ -	\$ 36,525	\$ -	\$ 1,984	General government:
-	-	-	-	3,263	General administration
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>4,881</u>	<u>-</u>	<u>36,525</u>	<u>-</u>	<u>5,247</u>	Total general government
					Public protection:
3,194	-	951	-	-	Judicial
19,294	97	16,820	-	4,566	Police protection
7,326	65	2,347	-	2,291	Detention and correction
20,112	39,811	6,043	-	14,016	Fire protection
643	-	237	357,133	15,975	Flood control & soil and water conservation
62	-	-	-	-	Protective inspection
487	21	1,823	-	835	Other
<u>51,118</u>	<u>39,994</u>	<u>28,221</u>	<u>357,133</u>	<u>37,683</u>	Total public protection
<u>65</u>	<u>-</u>	<u>13</u>	<u>209,241</u>	<u>2,314</u>	Public ways and facilities
<u>3,439</u>	<u>401</u>	<u>2,489</u>	<u>-</u>	<u>673</u>	Health and sanitation services
<u>2,018</u>	<u>-</u>	<u>1,215</u>	<u>-</u>	<u>-</u>	Public assistance
<u>398</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>-</u>	Education
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Recreation and cultural services
<u>\$ 61,919</u>	<u>\$ 40,395</u>	<u>\$ 68,573</u>	<u>\$ 566,374</u>	<u>\$ 45,917</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, 2017
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2017</u>
General government:				
General administration	\$ 264,595	\$ 6,477	\$ 1,345	\$ 269,727
Plant acquisition	3,325	768	830	3,263
Other	892	-	-	892
Total general government	<u>268,812</u>	<u>7,245</u>	<u>2,175</u>	<u>273,882</u>
Public protection:				
Judicial	32,303	62	54	32,311
Police protection	60,598	4,404	1,951	63,051
Detention and correction	182,800	3,177	1,993	183,984
Fire protection	134,628	18,982	3,815	149,795
Flood control and soil and water conservation	385,440	8,425	3,092	390,773
Protective inspection	810	-	-	810
Other	53,648	1,282	94	54,836
Total public protection	<u>850,227</u>	<u>36,332</u>	<u>10,999</u>	<u>875,560</u>
Public ways and facilities	<u>404,688</u>	<u>6,605</u>	<u>1,668</u>	<u>409,625</u>
Health and sanitation services	<u>14,826</u>	<u>14,917</u>	<u>10,353</u>	<u>19,390</u>
Public assistance:				
Administration	<u>8,563</u>	<u>1,165</u>	<u>7</u>	<u>9,721</u>
Total public assistance	<u>8,563</u>	<u>1,165</u>	<u>7</u>	<u>9,721</u>
Education	<u>9,199</u>	<u>-</u>	<u>90</u>	<u>9,109</u>
Recreation and cultural services	<u>326</u>	<u>-</u>	<u>-</u>	<u>326</u>
Total governmental funds capital assets	<u>\$ 1,556,641</u>	<u>\$ 66,264</u>	<u>\$ 25,292</u>	<u>\$ 1,597,613</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 \$21,146,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.