

## **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, 2015  
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 80,820
Easements	199,879
Structures and improvements	502,430
Equipment	59,955
Vehicles	34,573
Software	52,322
Infrastructure	553,283
Construction in progress	<u>36,700</u>
Total governmental funds capital assets	<u>\$ 1,519,962</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 38,708
State grants	10,299
Grants from other governmental units	6,047
General fund revenues	537,644
Special revenue fund revenues	642,364
Donations	<u>284,900</u>
Total governmental funds capital assets	<u>\$ 1,519,962</u>

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COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2015  
(In Thousands)

<b>Function and Activity</b>	<b>Total</b>	<b>Land and Improvements</b>	<b>Easements</b>	<b>Structures and Improvements</b>
General government:				
General administration	\$ 259,534	\$ 24,879	\$ -	\$ 191,838
Property management	3,480	157	-	2,711
Plant acquisition	1,122	-	-	-
Other	892	892	-	-
Total general government	<u>265,028</u>	<u>25,928</u>	<u>-</u>	<u>194,549</u>
Public protection:				
Judicial	31,915	516	-	27,313
Police protection	57,027	-	-	17,518
Detention and correction	181,508	5,992	-	165,982
Fire protection	129,134	6,482	-	63,216
Flood control & soil and water conservation	377,186	10,134	2,037	1,267
Protective inspection	810	5	-	743
Other	53,394	31,378	156	19,510
Total public protection	<u>830,974</u>	<u>54,507</u>	<u>2,193</u>	<u>295,549</u>
Public ways and facilities	<u>399,230</u>	<u>-</u>	<u>197,686</u>	<u>63</u>
Health and sanitation services	<u>10,419</u>	<u>179</u>	<u>-</u>	<u>2,082</u>
Public assistance:				
Administration	3,257	-	-	391
Other	2,114	-	-	2,094
Total public assistance	<u>5,371</u>	<u>-</u>	<u>-</u>	<u>2,485</u>
Education	<u>8,940</u>	<u>206</u>	<u>-</u>	<u>7,702</u>
Total capital assets allocated to functions	<u>\$ 1,519,962</u>	<u>\$ 80,820</u>	<u>\$ 199,879</u>	<u>\$ 502,430</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.

COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2015  
(In Thousands)

<b>Equipment</b>	<b>Vehicles</b>	<b>Software</b>	<b>Infrastructure</b>	<b>Construction in Progress</b>	<b>Function and Activity</b>
\$ 7,734	\$ 82	\$ 20,550	\$ -	\$ 14,451	General government:
586	26	-	-	-	General administration
-	-	-	-	1,122	Property management
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>8,320</u>	<u>108</u>	<u>20,550</u>	<u>-</u>	<u>15,573</u>	Total general government
3,138	-	912	-	36	Public protection:
18,769	87	16,800	-	3,853	Judicial
6,390	65	2,346	-	733	Police protection
16,985	33,869	5,974	-	2,608	Detention and correction
505	-	236	356,330	6,677	Fire protection
62	-	-	-	-	Flood control & soil and water conservation
375	21	1,755	-	199	Protective inspection
<u>46,224</u>	<u>34,042</u>	<u>28,023</u>	<u>356,330</u>	<u>14,106</u>	Other
					Total public protection
<u>38</u>	<u>-</u>	<u>13</u>	<u>196,953</u>	<u>4,477</u>	Public ways and facilities
<u>3,269</u>	<u>423</u>	<u>2,476</u>	<u>-</u>	<u>1,990</u>	Health and sanitation services
1,716	-	1,150	-	-	Public assistance:
20	-	-	-	-	Administration
<u>1,736</u>	<u>-</u>	<u>1,150</u>	<u>-</u>	<u>-</u>	Other
					Total public assistance
<u>368</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>554</u>	Education
<u>\$ 59,955</u>	<u>\$ 34,573</u>	<u>\$ 52,322</u>	<u>\$ 553,283</u>	<u>\$ 36,700</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, 2015  
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2015</u>
General government:					
General administration	\$ 245,767	\$ 14,062	\$ 295	\$ -	\$ 259,534
Property management	3,480	-	-	-	3,480
Plant acquisition	2,630	329	1,837	-	1,122
Other	892	-	-	-	892
Total general government	<u>252,769</u>	<u>14,391</u>	<u>2,132</u>	<u>-</u>	<u>265,028</u>
Public protection:					
Judicial	31,912	126	93	(30)	31,915
Police protection	55,489	2,009	285	(186)	57,027
Detention and correction	179,852	1,952	482	186	181,508
Fire protection	125,815	6,802	3,483	-	129,134
Flood control and soil and water conservation	372,256	32,298	27,368	-	377,186
Protective inspection	694	658	542	-	810
Other	52,896	498	-	-	53,394
Total public protection	<u>818,914</u>	<u>44,343</u>	<u>32,253</u>	<u>(30)</u>	<u>830,974</u>
Public ways and facilities	<u>398,315</u>	<u>4,467</u>	<u>3,552</u>	<u>-</u>	<u>399,230</u>
Health and sanitation services	<u>8,586</u>	<u>1,803</u>	<u>-</u>	<u>30</u>	<u>10,419</u>
Public assistance:					
Administration	3,059	198	-	-	3,257
Other	2,114	-	-	-	2,114
Total public assistance	<u>5,173</u>	<u>198</u>	<u>-</u>	<u>-</u>	<u>5,371</u>
Education	<u>8,378</u>	<u>562</u>	<u>-</u>	<u>-</u>	<u>8,940</u>
Total governmental funds capital assets	<u>\$ 1,492,135</u>	<u>\$ 65,764</u>	<u>\$ 37,937</u>	<u>\$ -</u>	<u>\$ 1,519,962</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 \$29,648,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.