

## **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, 2016  
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 83,960
Easements	200,045
Structures and improvements	508,757
Equipment	59,651
Vehicles	35,213
Software	67,993
Infrastructure	561,464
Construction in progress	<u>39,558</u>
Total governmental funds capital assets	<u>\$ 1,556,641</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 16,667
State grants	10,304
Grants from other governmental units	6,037
General fund revenues	564,940
Special revenue fund revenues	676,399
Donations	<u>282,294</u>
Total governmental funds capital assets	<u>\$ 1,556,641</u>

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COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2016  
(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	\$ 264,595	\$ 28,211	\$ -	\$ 195,205
Plant acquisition	3,325	-	-	-
Other	892	892	-	-
Total general government	<u>268,812</u>	<u>29,103</u>	<u>-</u>	<u>195,205</u>
Public protection:				
Judicial	32,303	517	-	27,649
Police protection	60,598	-	-	19,761
Detention and correction	182,800	5,757	-	165,059
Fire protection	134,628	6,482	-	63,317
Flood control & soil and water conservation	385,440	10,134	2,038	1,266
Protective inspection	810	5	-	743
Other	53,648	31,378	156	19,510
Total public protection	<u>850,227</u>	<u>54,273</u>	<u>2,194</u>	<u>297,305</u>
Public ways and facilities	<u>404,688</u>	<u>-</u>	<u>197,851</u>	<u>63</u>
Health and sanitation services	<u>14,826</u>	<u>179</u>	<u>-</u>	<u>2,197</u>
Public assistance	<u>8,563</u>	<u>-</u>	<u>-</u>	<u>5,376</u>
Education	<u>9,199</u>	<u>205</u>	<u>-</u>	<u>8,485</u>
Recreation and Cultural Services	<u>326</u>	<u>200</u>	<u>-</u>	<u>126</u>
Total capital assets allocated to functions	<u>\$ 1,556,641</u>	<u>\$ 83,960</u>	<u>\$ 200,045</u>	<u>\$ 508,757</u>

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COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2016  
(In Thousands)

<u>Equipment</u>	<u>Vehicles</u>	<u>Software</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Function and Activity</u>
\$ 4,994	\$ 26	\$ 36,147	\$ -	\$ 12	General government:
-	-	-	-	3,325	General administration
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>4,994</u>	<u>26</u>	<u>36,147</u>	<u>-</u>	<u>3,337</u>	Total general government
					Public protection:
3,225	-	912	-	-	Judicial
19,498	86	16,820	-	4,433	Police protection
7,524	65	2,347	-	2,048	Detention and correction
17,648	34,591	5,985	-	6,605	Fire protection
					Flood control & soil and
571	-	237	357,024	14,170	water conservation
62	-	-	-	-	Protective inspection
<u>388</u>	<u>21</u>	<u>1,755</u>	<u>-</u>	<u>440</u>	Other
<u>48,916</u>	<u>34,763</u>	<u>28,056</u>	<u>357,024</u>	<u>27,696</u>	Total public protection
<u>58</u>	<u>-</u>	<u>10</u>	<u>204,440</u>	<u>2,266</u>	Public ways and facilities
<u>3,284</u>	<u>424</u>	<u>2,483</u>	<u>-</u>	<u>6,259</u>	Health and sanitation services
<u>2,000</u>	<u>-</u>	<u>1,187</u>	<u>-</u>	<u>-</u>	Public assistance
<u>399</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>\$ 59,651</u>	<u>\$ 35,213</u>	<u>\$ 67,993</u>	<u>\$ 561,464</u>	<u>\$ 39,558</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, 2016  
(In Thousands)

<u>Function and Activity</u>	<u>Balance (1) June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2016</u>
General government:					
General administration	\$ 261,428	\$ 24,894	\$ 21,727	\$ -	\$ 264,595
Plant acquisition	1,122	2,627	424	-	3,325
Other	892	-	-	-	892
Total general government	<u>263,442</u>	<u>27,521</u>	<u>22,151</u>	<u>-</u>	<u>268,812</u>
Public protection:					
Judicial	32,251	99	47	-	32,303
Police protection	55,970	6,127	1,499	-	60,598
Detention and correction	183,813	2,606	3,619	-	182,800
Fire protection	129,135	6,131	638	-	134,628
Flood control and soil and water conservation	377,187	8,253	-	-	385,440
Protective inspection	810	-	-	-	810
Other	53,394	304	50	-	53,648
Total public protection	<u>832,560</u>	<u>23,520</u>	<u>5,853</u>	<u>-</u>	<u>850,227</u>
Public ways and facilities	<u>399,230</u>	<u>9,613</u>	<u>4,155</u>	<u>-</u>	<u>404,688</u>
Health and sanitation services	<u>10,419</u>	<u>4,542</u>	<u>135</u>	<u>-</u>	<u>14,826</u>
Public assistance:					
Administration	5,351	3,389	177	-	8,563
Other	20	-	20	-	-
Total public assistance	<u>5,371</u>	<u>3,389</u>	<u>197</u>	<u>-</u>	<u>8,563</u>
Education	<u>8,940</u>	<u>813</u>	<u>554</u>	<u>-</u>	<u>9,199</u>
Recreation and cultural services	<u>-</u>	<u>326</u>	<u>-</u>	<u>-</u>	<u>326</u>
Total governmental funds capital assets	<u>\$ 1,519,962</u>	<u>\$ 69,724</u>	<u>\$ 33,045</u>	<u>\$ -</u>	<u>\$ 1,556,641</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 \$20,183,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.

(1) Certain amounts reported at June 30, 2015 have been reclassified to the appropriate function and activity. Such reclassifications had no effect on the previously reported capital asset total.