

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, 2021
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 106,067
Easements	200,451
Structures and improvements	576,828
Equipment	99,277
Vehicles	53,215
Software	75,244
Infrastructure	604,941
Construction in progress	<u>111,490</u>
Total governmental funds capital assets	<u>\$ 1,827,513</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 17,768
State grants	36,564
Grants from other governmental units	7,464
General Fund revenues	654,111
Special revenue fund revenues	826,215
Donations	<u>285,391</u>
Total governmental funds capital assets	<u>\$ 1,827,513</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2021
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements
General government:				
General administration	\$ 313,803	\$ 30,927	\$ -	\$ 219,707
Plant acquisition	6,624	-	-	-
Other	892	892	-	-
Total general government	<u>321,319</u>	<u>31,819</u>	<u>-</u>	<u>219,707</u>
Public protection:				
Judicial	33,170	593	-	27,817
Police protection	75,612	-	-	21,339
Detention and correction	218,321	6,201	-	173,392
Fire protection	221,164	18,390	20	81,397
Flood control and soil and water conservation	426,433	16,389	2,296	1,267
Protective inspection	907	5	-	743
Other	56,869	31,710	157	21,106
Total public protection	<u>1,032,476</u>	<u>73,288</u>	<u>2,473</u>	<u>327,061</u>
Public ways and facilities	<u>429,711</u>	<u>-</u>	<u>197,978</u>	<u>63</u>
Health and sanitation services	<u>23,907</u>	<u>554</u>	<u>-</u>	<u>14,818</u>
Public assistance:				
Administration	<u>10,115</u>	<u>-</u>	<u>-</u>	<u>6,620</u>
Total public assistance	<u>10,115</u>	<u>-</u>	<u>-</u>	<u>6,620</u>
Education	<u>9,659</u>	<u>206</u>	<u>-</u>	<u>8,433</u>
Recreation and cultural services	<u>326</u>	<u>200</u>	<u>-</u>	<u>126</u>
Total capital assets allocated to functions	<u>\$ 1,827,513</u>	<u>\$ 106,067</u>	<u>\$ 200,451</u>	<u>\$ 576,828</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2021
(In Thousands)

<u>Equipment</u>	<u>Vehicles</u>	<u>Software</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Function and Activity</u>
\$ 7,922	\$ -	\$ 40,923	\$ -	\$ 14,324	General government:
-	-	-	-	6,624	General administration
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>7,922</u>	<u>-</u>	<u>40,923</u>	<u>-</u>	<u>20,948</u>	Total general government
					Public protection:
3,388	-	1,219	-	153	Judicial
25,590	161	17,277	-	11,245	Police protection
9,280	58	2,587	-	26,803	Detention and correction
43,536	52,633	6,190	-	18,998	Fire protection
675	-	265	378,708	26,833	Flood control and soil and water conservation
69	-	-	-	90	Protective inspection
<u>1,019</u>	<u>21</u>	<u>1,823</u>	<u>-</u>	<u>1,033</u>	Other
<u>83,557</u>	<u>52,873</u>	<u>29,361</u>	<u>378,708</u>	<u>85,155</u>	Total public protection
<u>59</u>	<u>-</u>	<u>213</u>	<u>226,233</u>	<u>5,165</u>	Public ways and facilities
<u>4,750</u>	<u>342</u>	<u>3,409</u>	<u>-</u>	<u>34</u>	Health and sanitation services
					Public assistance:
<u>2,166</u>	<u>-</u>	<u>1,228</u>	<u>-</u>	<u>101</u>	Administration
<u>2,166</u>	<u>-</u>	<u>1,228</u>	<u>-</u>	<u>101</u>	Total public assistance
<u>823</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>87</u>	Education
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Recreation and cultural services
<u>\$ 99,277</u>	<u>\$ 53,215</u>	<u>\$ 75,244</u>	<u>\$ 604,941</u>	<u>\$ 111,490</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, 2021
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
General government:				
General administration	\$ 297,143	\$ 17,358	\$ 698	\$ 313,803
Plant acquisition	5,251	2,069	696	6,624
Other	892	-	-	892
Total general government	<u>303,286</u>	<u>19,427</u>	<u>1,394</u>	<u>321,319</u>
Public protection:				
Judicial	32,927	326	83	33,170
Police protection	78,804	2,220	5,412	75,612
Detention and correction	201,810	18,738	2,227	218,321
Fire protection	195,530	47,917	22,283	221,164
Flood control and soil and water conservation	419,508	18,441	11,516	426,433
Protective inspection	817	90	-	907
Other	56,106	908	145	56,869
Total public protection	<u>985,502</u>	<u>88,640</u>	<u>41,666</u>	<u>1,032,476</u>
Public ways and facilities	<u>421,125</u>	<u>14,935</u>	<u>6,349</u>	<u>429,711</u>
Health and sanitation services	<u>22,450</u>	<u>1,735</u>	<u>278</u>	<u>23,907</u>
Public assistance:				
Administration	10,274	57	216	10,115
Other	-	-	-	-
Public assistance	<u>10,274</u>	<u>57</u>	<u>216</u>	<u>10,115</u>
Education	<u>9,495</u>	<u>164</u>	<u>-</u>	<u>9,659</u>
Recreation and cultural services	<u>326</u>	<u>-</u>	<u>-</u>	<u>326</u>
Total governmental funds capital assets	<u>\$ 1,752,458</u>	<u>\$ 124,958</u>	<u>\$ 49,903</u>	<u>\$ 1,827,513</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 assets. The total governmental additions exceed capital outlay due to \$41,810,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions, and \$4,421,000 in donated assets and long-term payables.