

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, 2022
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 109,515
Easements	200,451
Structures and improvements	586,330
Equipment	100,628
Vehicles	54,278
Software	78,459
Infrastructure	608,907
Construction in progress	172,312
Right-to-use leased structures and improvements	<u>37,008</u>
Total governmental funds capital assets	<u>\$ 1,947,888</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 21,859
State grants	62,720
Grants from other governmental units	7,487
General Fund revenues	700,762
Special revenue fund revenues	869,421
Donations	<u>285,639</u>
Total governmental funds capital assets	<u>\$ 1,947,888</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.

THIS PAGE LEFT BLANK INTENTIONALLY

COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2022
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements	Equipment
General government:					
General administration	\$ 320,275	\$ 31,910	\$ -	\$ 221,476	\$ 8,131
Plant acquisition	10,406	-	-	-	-
Other	<u>892</u>	<u>892</u>	-	-	-
Total general government	<u>331,573</u>	<u>32,802</u>	-	<u>221,476</u>	<u>8,131</u>
Public protection:					
Judicial	43,019	593	-	27,817	3,476
Police protection	78,310	-	-	23,259	22,362
Detention and correction	250,050	6,259	-	178,729	9,594
Fire protection	233,052	18,390	20	81,829	44,560
Flood control and soil and water conservation	437,644	18,604	2,297	1,267	633
Protective inspection	907	5	-	743	69
Other	<u>57,304</u>	<u>31,710</u>	<u>156</u>	<u>20,936</u>	<u>1,251</u>
Total public protection	<u>1,100,286</u>	<u>75,561</u>	<u>2,473</u>	<u>334,580</u>	<u>81,945</u>
Public ways and facilities	<u>440,623</u>	-	<u>197,978</u>	<u>63</u>	<u>59</u>
Health and sanitation services	<u>35,435</u>	<u>554</u>	-	<u>14,818</u>	<u>5,680</u>
Public assistance:					
Administration	26,249	192	-	6,620	3,967
Other	<u>83</u>	-	-	-	<u>7</u>
Total public assistance	<u>26,332</u>	<u>192</u>	-	<u>6,620</u>	<u>3,974</u>
Education	<u>13,313</u>	<u>206</u>	-	<u>8,647</u>	<u>839</u>
Recreation and cultural services	<u>326</u>	<u>200</u>	-	<u>126</u>	-
Total capital assets allocated to functions	<u>\$ 1,947,888</u>	<u>\$ 109,515</u>	<u>\$ 200,451</u>	<u>\$ 586,330</u>	<u>\$ 100,628</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, 2022
(In Thousands)

Vehicles	Software	Infrastructure	Construction in Progress	Right-to-Use Leased Structures and Improvements	Function and Activity
					General government:
\$ -	\$ 42,329	\$ -	\$ 15,889	\$ 540	General administration
-	-	-	10,406	-	Plant acquisition
-	-	-	-	-	Other
<u>-</u>	<u>42,329</u>	<u>-</u>	<u>26,295</u>	<u>540</u>	Total general government
					Public protection:
-	1,381	-	36	9,716	Judicial
161	17,292	-	14,278	958	Police protection
58	2,589	-	51,702	1,119	Detention and correction
53,695	6,418	-	28,140	-	Fire protection
-	265	378,970	35,608	-	Flood control and soil and water conservation
-	-	-	90	-	Protective inspection
<u>22</u>	<u>1,823</u>	<u>-</u>	<u>1,406</u>	<u>-</u>	Other
<u>53,936</u>	<u>29,768</u>	<u>378,970</u>	<u>131,260</u>	<u>11,793</u>	Total public protection
<u>-</u>	<u>213</u>	<u>229,937</u>	<u>12,373</u>	<u>-</u>	Public ways and facilities
<u>342</u>	<u>4,735</u>	<u>-</u>	<u>374</u>	<u>8,932</u>	Health and sanitation services
					Public assistance:
-	1,228	-	59	14,183	Administration
-	76	-	-	-	Other
<u>-</u>	<u>1,304</u>	<u>-</u>	<u>59</u>	<u>14,183</u>	Total public assistance
<u>-</u>	<u>110</u>	<u>-</u>	<u>1,951</u>	<u>1,560</u>	Education
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Recreation and cultural services
<u>\$ 54,278</u>	<u>\$ 78,459</u>	<u>\$ 608,907</u>	<u>\$ 172,312</u>	<u>\$ 37,008</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, 2022
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
General government:				
General administration	\$ 314,344	\$ 7,274	\$ 1,343	\$ 320,275
Plant acquisition	6,624	4,468	686	10,406
Other	892	-	-	892
Total general government	<u>321,860</u>	<u>11,742</u>	<u>2,029</u>	<u>331,573</u>
Public protection:				
Judicial	40,539	2,636	156	43,019
Police protection	76,570	8,055	6,315	78,310
Detention and correction	219,440	33,213	2,603	250,050
Fire protection	221,164	13,910	2,022	233,052
Flood control and soil and water conservation	426,433	13,464	2,253	437,644
Protective inspection	907	-	-	907
Other	56,869	756	321	57,304
Total public protection	<u>1,041,922</u>	<u>72,034</u>	<u>13,670</u>	<u>1,100,286</u>
Public ways and facilities	<u>429,711</u>	<u>15,719</u>	<u>4,807</u>	<u>440,623</u>
Health and sanitation services	<u>31,035</u>	<u>4,416</u>	<u>16</u>	<u>35,435</u>
Public assistance:				
Administration	21,458	5,139	348	26,249
Other	-	83	-	83
Public assistance	<u>21,458</u>	<u>5,222</u>	<u>348</u>	<u>26,332</u>
Education	<u>11,220</u>	<u>2,095</u>	<u>2</u>	<u>13,313</u>
Recreation and cultural services	<u>326</u>	<u>-</u>	<u>-</u>	<u>326</u>
Total governmental funds capital assets	<u>\$ 1,857,532</u>	<u>\$ 111,228</u>	<u>\$ 20,872</u>	<u>\$ 1,947,888</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 \$10,902,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions, and \$2,110,000 in long-term liabilities.