

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 assets.

COUNTY OF VENTURA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY SOURCE
 JUNE 30, 2010
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 40,940
Easements	200,591
Structures and improvements	434,737
Equipment	56,718
Vehicles	27,389
Software	37,182
Infrastructure	449,260
Construction in progress	<u>82,108</u>
Total governmental funds capital assets	<u>\$ 1,328,925</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 33,670
State grants	17,488
Grants from other governmental units	5,714
General fund revenues	450,718
Special revenue fund revenues	536,079
Donations	<u>285,256</u>
Total governmental funds capital assets	<u>\$ 1,328,925</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2010
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements
General government:				
General administration	\$ 191,643	\$ 9,574	\$ -	\$ 147,698
Property management	3,691	157	-	2,711
Plant acquisition	1,211	-	-	-
Other	899	892	-	-
Total general government	<u>197,444</u>	<u>10,623</u>	<u>-</u>	<u>150,409</u>
Public protection:				
Judicial	31,141	516	-	27,123
Police protection	51,654	-	-	16,819
Detention and correction	171,142	4,873	-	158,694
Fire protection	98,543	5,700	-	46,668
Flood control and soil and water conservation	319,027	9,072	1,670	2,135
Protective inspection	152	5	-	85
Other	48,838	9,766	156	18,774
Total public protection	<u>720,497</u>	<u>29,932</u>	<u>1,826</u>	<u>270,298</u>
Public ways and facilities	<u>391,783</u>	<u>-</u>	<u>198,765</u>	<u>1,802</u>
Health and sanitation services	<u>7,243</u>	<u>179</u>	<u>-</u>	<u>2,325</u>
Public assistance:				
Administration	1,698	-	-	391
Other	2,055	-	-	2,022
Total public assistance	<u>3,753</u>	<u>-</u>	<u>-</u>	<u>2,413</u>
Education	<u>8,205</u>	<u>206</u>	<u>-</u>	<u>7,490</u>
Total capital assets allocated to functions	<u>\$ 1,328,925</u>	<u>\$ 40,940</u>	<u>\$ 200,591</u>	<u>\$ 434,737</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2010
(In Thousands)

Equipment	Vehicles	Software	Infrastructure	Construction in Progress	Function and Activity
					General government:
\$ 15,982	\$ 82	\$ 13,373	\$ -	\$ 4,934	General administration
797	26	-	-	-	Property management
-	-	-	-	1,211	Plant acquisition
7	-	-	-	-	Other
<u>16,786</u>	<u>108</u>	<u>13,373</u>	<u>-</u>	<u>6,145</u>	Total general government
					Public protection:
2,532	-	850	-	120	Judicial
16,653	107	16,772	-	1,303	Police protection
4,994	110	2,110	-	361	Detention and correction
10,979	26,751	2,111	-	6,334	Fire protection
342	-	178	261,066	44,564	Flood control and soil and water conservation
62	-	-	-	-	Protective inspection
405	21	1,511	-	18,205	Other
<u>35,967</u>	<u>26,989</u>	<u>23,532</u>	<u>261,066</u>	<u>70,887</u>	Total public protection
<u>6</u>	<u>-</u>	<u>13</u>	<u>188,194</u>	<u>3,003</u>	Public ways and facilities
<u>2,406</u>	<u>292</u>	<u>58</u>	<u>-</u>	<u>1,983</u>	Health and sanitation services
					Public assistance:
1,121	-	96	-	90	Administration
33	-	-	-	-	Other
<u>1,154</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>90</u>	Total public assistance
<u>399</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>-</u>	Education
<u>\$ 56,718</u>	<u>\$ 27,389</u>	<u>\$ 37,182</u>	<u>\$ 449,260</u>	<u>\$ 82,108</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, 2010
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2010</u>
General government:					
General administration	\$ 190,197	\$ 1,447	\$ 1	\$ -	\$ 191,643
Property management	3,691	-	-	-	3,691
Plant acquisition	1,359	540	688	-	1,211
Other	961	-	62	-	899
Total general government	<u>196,208</u>	<u>1,987</u>	<u>751</u>	<u>-</u>	<u>197,444</u>
Public protection:					
Judicial	31,003	173	35	-	31,141
Police protection	50,192	2,716	1,288	34	51,654
Detention and correction	169,817	2,270	1,223	278	171,142
Fire protection	97,452	13,926	12,801	(34)	98,543
Flood control and soil and water conservation	311,756	10,379	3,108	-	319,027
Protective inspection	145	7	-	-	152
Other	39,834	9,011	7	-	48,838
Total public protection	<u>700,199</u>	<u>38,482</u>	<u>18,462</u>	<u>278</u>	<u>720,497</u>
Public ways and facilities	<u>386,381</u>	<u>11,103</u>	<u>5,701</u>	<u>-</u>	<u>391,783</u>
Health and sanitation services	<u>6,174</u>	<u>1,349</u>	<u>2</u>	<u>(278)</u>	<u>7,243</u>
Public assistance:					
Administration	1,151	656	109	-	1,698
Other	2,153	-	98	-	2,055
Total public assistance	<u>3,304</u>	<u>656</u>	<u>207</u>	<u>-</u>	<u>3,753</u>
Education	<u>8,243</u>	<u>-</u>	<u>38</u>	<u>-</u>	<u>8,205</u>
Total governmental funds capital assets	<u>\$ 1,300,509</u>	<u>\$ 53,577</u>	<u>\$ 25,161</u>	<u>\$ -</u>	<u>\$ 1,328,925</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 \$22,817,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.