

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, 2011
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 43,390
Easements	200,535
Structures and improvements	441,393
Equipment	60,548
Vehicles	31,457
Software	38,550
Infrastructure	448,608
Construction in progress	<u>103,990</u>
Total governmental funds capital assets	<u>\$ 1,368,471</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 33,892
State grants	20,670
Grants from other governmental units	5,713
General fund revenues	470,737
Special revenue fund revenues	552,220
Donations	<u>285,239</u>
Total governmental funds capital assets	<u>\$ 1,368,471</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2011
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements
General government:				
General administration	\$ 197,596	\$ 11,713	\$ -	\$ 149,226
Property management	3,691	157	-	2,711
Plant acquisition	5,604	-	-	-
Other	892	892	-	-
Total general government	<u>207,783</u>	<u>12,762</u>	<u>-</u>	<u>151,937</u>
Public protection:				
Judicial	31,073	516	-	27,123
Police protection	52,548	-	-	18,083
Detention and correction	173,048	4,873	-	159,522
Fire protection	111,971	5,683	-	49,391
Flood control and soil and water conservation	324,830	9,400	1,887	1,268
Protective inspection	152	5	-	85
Other	52,369	9,766	156	19,013
Total public protection	<u>745,991</u>	<u>30,243</u>	<u>2,043</u>	<u>274,485</u>
Public ways and facilities	<u>393,182</u>	<u>-</u>	<u>198,492</u>	<u>2,743</u>
Health and sanitation services	<u>8,782</u>	<u>179</u>	<u>-</u>	<u>2,325</u>
Public assistance:				
Administration	2,473	-	-	391
Other	2,055	-	-	2,022
Total public assistance	<u>4,528</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>\$ 1,368,471</u>	<u>\$ 43,390</u>	<u>\$ 200,535</u>	<u>\$ 441,393</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2011
(In Thousands)

Equipment	Vehicles	Software	Infrastructure	Construction in Progress	Function and Activity
\$ 16,540	\$ 82	\$ 13,423	\$ -	\$ 6,612	General government:
797	26	-	-	-	General administration
-	-	-	-	5,604	Property management
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>17,337</u>	<u>108</u>	<u>13,423</u>	<u>-</u>	<u>12,216</u>	Total general government
2,548	-	850	-	36	Public protection:
17,252	120	16,772	-	321	Judicial
5,137	79	2,523	-	914	Police protection
12,522	30,765	2,820	-	10,790	Detention and correction
342	-	237	262,198	49,498	Fire protection
62	-	-	-	-	Flood control and soil and water conservation
395	21	1,511	-	21,507	Protective inspection
<u>38,258</u>	<u>30,985</u>	<u>24,713</u>	<u>262,198</u>	<u>83,066</u>	Other
					Total public protection
<u>24</u>	<u>-</u>	<u>12</u>	<u>186,410</u>	<u>5,501</u>	Public ways and facilities
<u>3,098</u>	<u>364</u>	<u>178</u>	<u>-</u>	<u>2,638</u>	Health and sanitation services
1,399	-	114	-	569	Public assistance:
33	-	-	-	-	Administration
<u>1,432</u>	<u>-</u>	<u>114</u>	<u>-</u>	<u>569</u>	Other
					Total public assistance
<u>399</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>-</u>	Education
<u>\$ 60,548</u>	<u>\$ 31,457</u>	<u>\$ 38,550</u>	<u>\$ 448,608</u>	<u>\$ 103,990</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, 2011
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2011</u>
General government:					
General administration	\$ 191,643	\$ 5,971	\$ 18	\$ -	\$ 197,596
Property management	3,691	-	-	-	3,691
Plant acquisition	1,211	4,923	530	-	5,604
Other	899	-	7	-	892
Total general government	<u>197,444</u>	<u>10,894</u>	<u>555</u>	<u>-</u>	<u>207,783</u>
Public protection:					
Judicial	31,141	-	68	-	31,073
Police protection	51,654	2,038	1,144	-	52,548
Detention and correction	171,142	2,310	404	-	173,048
Fire protection	98,543	19,270	5,842	-	111,971
Flood control and soil and water conservation	319,027	5,796	33	40	324,830
Protective inspection	152	-	-	-	152
Other	48,838	3,743	206	(6)	52,369
Total public protection	<u>720,497</u>	<u>33,157</u>	<u>7,697</u>	<u>34</u>	<u>745,991</u>
Public ways and facilities	<u>391,783</u>	<u>3,144</u>	<u>1,705</u>	<u>(40)</u>	<u>393,182</u>
Health and sanitation services	<u>7,243</u>	<u>1,539</u>	<u>-</u>	<u>-</u>	<u>8,782</u>
Public assistance:					
Administration	1,698	1,045	276	6	2,473
Other	2,055	-	-	-	2,055
Total public assistance	<u>3,753</u>	<u>1,045</u>	<u>276</u>	<u>6</u>	<u>4,528</u>
Education	<u>8,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,205</u>
Total governmental funds capital assets	<u>\$ 1,328,925</u>	<u>\$ 49,779</u>	<u>\$ 10,233</u>	<u>\$ -</u>	<u>\$ 1,368,471</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 \$7,217,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.