

## **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, 2012  
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 68,793
Easements	200,559
Structures and improvements	450,716
Equipment	63,552
Vehicles	32,578
Software	45,503
Infrastructure	465,381
Construction in progress	<u>77,688</u>
Total governmental funds capital assets	<u>\$ 1,404,770</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 36,341
State grants	20,480
Grants from other governmental units	5,713
General fund revenues	484,438
Special revenue fund revenues	572,157
Donations	<u>285,641</u>
Total governmental funds capital assets	<u>\$ 1,404,770</u>

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COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2012  
(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	\$ 203,984	\$ 14,487	\$ -	\$ 153,712
Property management	3,691	157	-	2,711
Plant acquisition	10,033	-	-	-
Other	892	892	-	-
Total general government	<u>218,600</u>	<u>15,536</u>	<u>-</u>	<u>156,423</u>
Public protection:				
Judicial	31,621	516	-	27,244
Police protection	52,741	-	-	18,137
Detention and correction	175,819	4,873	-	160,664
Fire protection	118,748	6,354	-	56,429
Flood control and soil and water conservation	338,701	9,870	1,899	1,267
Protective inspection	152	5	-	85
Other	53,266	31,255	157	19,082
Total public protection	<u>771,048</u>	<u>52,873</u>	<u>2,056</u>	<u>282,908</u>
Public ways and facilities	<u>393,929</u>	<u>-</u>	<u>198,503</u>	<u>63</u>
Health and sanitation services	<u>7,969</u>	<u>179</u>	<u>-</u>	<u>1,347</u>
Public assistance:				
Administration	2,939	-	-	391
Other	2,114	-	-	2,094
Total public assistance	<u>5,053</u>	<u>-</u>	<u>-</u>	<u>2,485</u>
Education	<u>8,171</u>	<u>205</u>	<u>-</u>	<u>7,490</u>
Total capital assets allocated to functions	<u>\$ 1,404,770</u>	<u>\$ 68,793</u>	<u>\$ 200,559</u>	<u>\$ 450,716</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.

COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2012  
(In Thousands)

<b>Equipment</b>	<b>Vehicles</b>	<b>Software</b>	<b>Infrastructure</b>	<b>Construction in Progress</b>	<b>Function and Activity</b>
\$ 16,549	\$ 82	\$ 16,322	\$ -	\$ 2,832	General government:
797	26	-	-	-	General administration
-	-	-	-	10,033	Property management
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>17,346</u>	<u>108</u>	<u>16,322</u>	<u>-</u>	<u>12,865</u>	Total general government
2,975	-	850	-	36	Public protection:
17,167	100	16,792	-	545	Judicial
5,188	84	2,581	-	2,429	Police protection
14,864	31,843	5,518	-	3,740	Detention and correction
342	-	237	278,929	46,157	Fire protection
62	-	-	-	-	Flood control and soil and water conservation
395	21	1,755	-	601	Protective inspection
<u>40,993</u>	<u>32,048</u>	<u>27,733</u>	<u>278,929</u>	<u>53,508</u>	Other
					Total public protection
<u>38</u>	<u>-</u>	<u>13</u>	<u>186,452</u>	<u>8,860</u>	Public ways and facilities
<u>3,198</u>	<u>422</u>	<u>368</u>	<u>-</u>	<u>2,455</u>	Health and sanitation services
1,590	-	958	-	-	Public assistance:
20	-	-	-	-	Administration
<u>1,610</u>	<u>-</u>	<u>958</u>	<u>-</u>	<u>-</u>	Other
					Total public assistance
<u>367</u>	<u>-</u>	<u>109</u>	<u>-</u>	<u>-</u>	Education
<u>\$ 63,552</u>	<u>\$ 32,578</u>	<u>\$ 45,503</u>	<u>\$ 465,381</u>	<u>\$ 77,688</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, 2012  
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2012</u>
General government:					
General administration	\$ 197,596	\$ 10,326	\$ 3,938	\$ -	\$ 203,984
Property management	3,691	-	-	-	3,691
Plant acquisition	5,604	6,672	2,243	-	10,033
Other	892	-	-	-	892
Total general government	<u>207,783</u>	<u>16,998</u>	<u>6,181</u>	<u>-</u>	<u>218,600</u>
Public protection:					
Judicial	31,073	567	19	-	31,621
Police protection	52,548	1,174	981	-	52,741
Detention and correction	173,048	3,103	332	-	175,819
Fire protection	111,971	24,366	17,522	(67)	118,748
Flood control and soil and water conservation	324,830	30,534	16,663	-	338,701
Protective inspection	152	-	-	-	152
Other	52,369	22,338	21,441	-	53,266
Total public protection	<u>745,991</u>	<u>82,082</u>	<u>56,958</u>	<u>(67)</u>	<u>771,048</u>
Public ways and facilities	<u>393,182</u>	<u>3,709</u>	<u>2,962</u>	<u>-</u>	<u>393,929</u>
Health and sanitation services	<u>8,782</u>	<u>897</u>	<u>1,777</u>	<u>67</u>	<u>7,969</u>
Public assistance:					
Administration	2,473	1,139	673	-	2,939
Other	2,055	72	13	-	2,114
Total public assistance	<u>4,528</u>	<u>1,211</u>	<u>686</u>	<u>-</u>	<u>5,053</u>
Education	<u>8,205</u>	<u>-</u>	<u>34</u>	<u>-</u>	<u>8,171</u>
Total governmental funds capital assets	<u>\$ 1,368,471</u>	<u>\$ 104,897</u>	<u>\$ 68,598</u>	<u>\$ -</u>	<u>\$ 1,404,770</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 \$59,739,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.