

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, 2013
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 70,135
Easements	200,607
Structures and improvements	469,745
Equipment	56,313
Vehicles	32,973
Software	51,501
Infrastructure	496,224
Construction in progress	<u>49,852</u>
Total governmental funds capital assets	<u>\$ 1,427,350</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 37,383
State grants	10,215
Grants from other governmental units	5,714
General fund revenues	483,958
Special revenue fund revenues	604,440
Donations	<u>285,640</u>
Total governmental funds capital assets	<u>\$ 1,427,350</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2013
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements
General government:				
General administration	\$ 216,616	\$ 15,641	\$ -	\$ 167,485
Property management	3,691	157	-	2,711
Plant acquisition	1,304	-	-	-
Other	892	892	-	-
Total general government	<u>222,503</u>	<u>16,690</u>	<u>-</u>	<u>170,196</u>
Public protection:				
Judicial	31,721	516	-	27,276
Police protection	53,536	-	-	17,704
Detention and correction	176,777	4,872	-	161,683
Fire protection	122,613	6,419	-	61,067
Flood control and soil and water conservation	350,807	9,870	1,899	1,267
Protective inspection	488	5	-	85
Other	52,849	31,378	156	19,083
Total public protection	<u>788,791</u>	<u>53,060</u>	<u>2,055</u>	<u>288,165</u>
Public ways and facilities	<u>394,506</u>	<u>-</u>	<u>198,552</u>	<u>63</u>
Health and sanitation services	<u>8,303</u>	<u>179</u>	<u>-</u>	<u>1,347</u>
Public assistance:				
Administration	2,962	-	-	391
Other	2,114	-	-	2,094
Total public assistance	<u>5,076</u>	<u>-</u>	<u>-</u>	<u>2,485</u>
Education	<u>8,171</u>	<u>206</u>	<u>-</u>	<u>7,489</u>
Total capital assets allocated to functions	<u>\$ 1,427,350</u>	<u>\$ 70,135</u>	<u>\$ 200,607</u>	<u>\$ 469,745</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2013
(In Thousands)

Equipment	Vehicles	Software	Infrastructure	Construction in Progress	Function and Activity
\$ 7,787	\$ 82	\$ 20,507	\$ -	\$ 5,114	General government:
797	26	-	-	-	General administration
-	-	-	-	1,304	Property management
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>8,584</u>	<u>108</u>	<u>20,507</u>	<u>-</u>	<u>6,418</u>	Total general government
3,037	-	850	-	42	Public protection:
17,958	87	16,792	-	995	Judicial
5,530	84	2,303	-	2,305	Police protection
15,164	32,249	5,511	-	2,203	Detention and correction
349	-	237	309,765	27,420	Fire protection
62	-	-	-	336	Flood control and soil and water conservation
394	21	1,755	-	62	Protective inspection
<u>42,494</u>	<u>32,441</u>	<u>27,448</u>	<u>309,765</u>	<u>33,363</u>	Other
					Total public protection
<u>38</u>	<u>-</u>	<u>12</u>	<u>186,459</u>	<u>9,382</u>	Public ways and facilities
<u>3,204</u>	<u>424</u>	<u>2,476</u>	<u>-</u>	<u>673</u>	Health and sanitation services
1,607	-	948	-	16	Public assistance:
20	-	-	-	-	Administration
<u>1,627</u>	<u>-</u>	<u>948</u>	<u>-</u>	<u>16</u>	Other
					Total public assistance
<u>366</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>-</u>	Education
<u>\$ 56,313</u>	<u>\$ 32,973</u>	<u>\$ 51,501</u>	<u>\$ 496,224</u>	<u>\$ 49,852</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, 2013
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2013</u>
General government:					
General administration	\$ 203,984	\$ 23,235	\$ 9,232	\$ (1,371)	\$ 216,616
Property management	3,691	-	-	-	3,691
Plant acquisition	10,033	617	10,046	700	1,304
Other	892	-	-	-	892
Total general government	<u>218,600</u>	<u>23,852</u>	<u>19,278</u>	<u>(671)</u>	<u>222,503</u>
Public protection:					
Judicial	31,621	112	12	-	31,721
Police protection	52,741	1,725	930	-	53,536
Detention and correction	175,819	2,070	1,505	393	176,777
Fire protection	118,748	9,246	5,381	-	122,613
Flood control and soil and water conservation	338,701	42,914	30,808	-	350,807
Protective inspection	152	336	-	-	488
Other	53,266	136	553	-	52,849
Total public protection	<u>771,048</u>	<u>56,539</u>	<u>39,189</u>	<u>393</u>	<u>788,791</u>
Public ways and facilities	<u>393,929</u>	<u>577</u>	<u>-</u>	<u>-</u>	<u>394,506</u>
Health and sanitation services	<u>7,969</u>	<u>1,873</u>	<u>1,817</u>	<u>278</u>	<u>8,303</u>
Public assistance:					
Administration	2,939	40	17	-	2,962
Other	2,114	-	-	-	2,114
Total public assistance	<u>5,053</u>	<u>40</u>	<u>17</u>	<u>-</u>	<u>5,076</u>
Education	<u>8,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,171</u>
Total governmental funds capital assets	<u>\$ 1,404,770</u>	<u>\$ 82,881</u>	<u>\$ 60,301</u>	<u>\$ -</u>	<u>\$ 1,427,350</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. The total governmental additions exceed capital outlay due to \$47,737,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.