

## **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, 2018  
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 99,986
Easements	200,195
Structures and improvements	535,856
Equipment	64,436
Vehicles	43,769
Software	71,465
Infrastructure	579,520
Construction in progress	<u>54,871</u>
Total governmental funds capital assets	<u>\$ 1,650,098</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 16,499
State grants	11,322
Grants from other governmental units	6,037
General Fund revenues	592,707
Special revenue fund revenues	741,238
Donations	<u>282,295</u>
Total governmental funds capital assets	<u>\$ 1,650,098</u>

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COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2018  
(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	\$ 278,507	\$ 27,271	\$ -	\$ 203,489
Plant acquisition	591	-	-	-
Other	892	892	-	-
Total general government	<u>279,990</u>	<u>28,163</u>	<u>-</u>	<u>203,489</u>
Public protection:				
Judicial	32,682	516	-	27,590
Police protection	63,290	-	-	22,078
Detention and correction	187,118	6,201	-	167,620
Fire protection	172,445	17,836	-	63,276
Flood control and soil and water conservation	404,193	14,784	2,109	1,267
Protective inspection	810	5	-	743
Other	55,585	31,521	156	19,993
Total public protection	<u>916,123</u>	<u>70,863</u>	<u>2,265</u>	<u>302,567</u>
Public ways and facilities	<u>412,883</u>	<u>-</u>	<u>197,930</u>	<u>63</u>
Health and sanitation services	<u>21,682</u>	<u>554</u>	<u>-</u>	<u>14,669</u>
Public assistance	<u>9,789</u>	<u>-</u>	<u>-</u>	<u>6,509</u>
Education	<u>9,305</u>	<u>206</u>	<u>-</u>	<u>8,433</u>
Recreation and cultural services	<u>326</u>	<u>200</u>	<u>-</u>	<u>126</u>
Total capital assets allocated to functions	<u>\$ 1,650,098</u>	<u>\$ 99,986</u>	<u>\$ 200,195</u>	<u>\$ 535,856</u>

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COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2018  
(In Thousands)

<u>Equipment</u>	<u>Vehicles</u>	<u>Software</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Function and Activity</u>
\$ 4,772	\$ -	\$ 36,846	\$ -	\$ 6,129	General government:
-	-	-	-	591	General administration
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>4,772</u>	<u>-</u>	<u>36,846</u>	<u>-</u>	<u>6,720</u>	Total general government
3,225	-	960	-	391	Public protection:
21,674	127	19,090	-	321	Judicial
7,776	65	2,587	-	2,869	Police protection
19,498	43,155	6,069	-	22,611	Detention and correction
696	-	265	366,688	18,384	Fire protection
62	-	-	-	-	Flood control and soil and water conservation
526	21	1,823	-	1,545	Protective inspection
<u>53,457</u>	<u>43,368</u>	<u>30,794</u>	<u>366,688</u>	<u>46,121</u>	Other
					Total public protection
<u>65</u>	<u>-</u>	<u>12</u>	<u>212,832</u>	<u>1,981</u>	Public ways and facilities
<u>3,559</u>	<u>401</u>	<u>2,488</u>	<u>-</u>	<u>11</u>	Health and sanitation services
<u>2,027</u>	<u>-</u>	<u>1,215</u>	<u>-</u>	<u>38</u>	Public assistance
<u>556</u>	<u>-</u>	<u>110</u>	<u>-</u>	<u>-</u>	Education
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Recreation and cultural services
<u>\$ 64,436</u>	<u>\$ 43,769</u>	<u>\$ 71,465</u>	<u>\$ 579,520</u>	<u>\$ 54,871</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, 2018  
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2018</u>
General government:					
General administration	\$ 269,727	\$ 10,073	\$ 1,293	\$ -	\$ 278,507
Plant acquisition	3,263	591	3,263	-	591
Other	892	-	-	-	892
Total general government	<u>273,882</u>	<u>10,664</u>	<u>4,556</u>	<u>-</u>	<u>279,990</u>
Public protection:					
Judicial	32,311	437	66	-	32,682
Police protection	63,051	5,273	5,034	-	63,290
Detention and correction	183,984	5,111	1,977	-	187,118
Fire protection	149,795	28,768	6,118	-	172,445
Flood control and soil and water conservation	390,773	19,940	6,520	-	404,193
Protective inspection	810	-	-	-	810
Other	54,836	753	4	-	55,585
Total public protection	<u>875,560</u>	<u>60,282</u>	<u>19,719</u>	<u>-</u>	<u>916,123</u>
Public ways and facilities	<u>409,625</u>	<u>4,912</u>	<u>1,654</u>	<u>-</u>	<u>412,883</u>
Health and sanitation services	<u>19,390</u>	<u>3,064</u>	<u>772</u>	<u>-</u>	<u>21,682</u>
Public assistance	<u>9,721</u>	<u>172</u>	<u>30</u>	<u>(74)</u>	<u>9,789</u>
Education	<u>9,109</u>	<u>122</u>	<u>-</u>	<u>74</u>	<u>9,305</u>
Recreation and cultural services	<u>326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>326</u>
Total governmental funds capital assets	<u>\$ 1,597,613</u>	<u>\$ 79,216</u>	<u>\$ 26,731</u>	<u>\$ -</u>	<u>\$ 1,650,098</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 \$23,293,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.