

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, 2019
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 101,735
Easements	200,264
Structures and improvements	545,985
Equipment	68,589
Vehicles	44,851
Software	74,690
Infrastructure	581,576
Construction in progress	<u>73,465</u>
Total governmental funds capital assets	<u>\$ 1,691,155</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 16,499
State grants	17,180
Grants from other governmental units	6,037
General Fund revenues	607,971
Special revenue fund revenues	761,174
Donations	<u>282,294</u>
Total governmental funds capital assets	<u>\$ 1,691,155</u>

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COUNTY OF VENTURA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2019
(In Thousands)

Function and Activity	Total	Land and Improvements	Easements	Structures and Improvements
General government:				
General administration	\$ 287,163	\$ 27,567	\$ -	\$ 204,987
Plant acquisition	2,298	-	-	-
Other	892	892	-	-
Total general government	<u>290,353</u>	<u>28,459</u>	<u>-</u>	<u>204,987</u>
Public protection:				
Judicial	32,787	516	-	27,742
Police protection	66,102	-	-	21,339
Detention and correction	193,511	6,201	-	169,530
Fire protection	184,910	18,306	20	70,505
Flood control and soil and water conservation	409,401	15,578	2,109	1,267
Protective inspection	817	5	-	743
Other	55,902	31,710	157	19,993
Total public protection	<u>943,430</u>	<u>72,316</u>	<u>2,286</u>	<u>311,119</u>
Public ways and facilities	<u>414,927</u>	<u>-</u>	<u>197,978</u>	<u>63</u>
Health and sanitation services	<u>22,316</u>	<u>554</u>	<u>-</u>	<u>14,748</u>
Public assistance	<u>10,441</u>	<u>-</u>	<u>-</u>	<u>6,509</u>
Education	<u>9,362</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>\$ 1,691,155</u>	<u>\$ 101,735</u>	<u>\$ 200,264</u>	<u>\$ 545,985</u>

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COUNTY OF VENTURA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 JUNE 30, 2019
 (In Thousands)

<u>Equipment</u>	<u>Vehicles</u>	<u>Software</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Function and Activity</u>
\$ 3,153	\$ -	\$ 39,623	\$ -	\$ 11,833	General government:
-	-	-	-	2,298	General administration
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>3,153</u>	<u>-</u>	<u>39,623</u>	<u>-</u>	<u>14,131</u>	Total general government
					Public protection:
3,236	-	1,218	-	75	Judicial
24,254	121	19,162	-	1,226	Police protection
8,512	65	2,587	-	6,616	Detention and correction
20,434	44,242	6,141	-	25,262	Fire protection
			366,795	22,724	Flood control and soil and water conservation
664	-	264	-	-	Protective inspection
69	-	-	-	-	Other
<u>932</u>	<u>22</u>	<u>1,822</u>	<u>-</u>	<u>1,266</u>	Total public protection
<u>58,101</u>	<u>44,450</u>	<u>31,194</u>	<u>366,795</u>	<u>57,169</u>	
<u>65</u>	<u>-</u>	<u>40</u>	<u>214,781</u>	<u>2,000</u>	Public ways and facilities
<u>4,107</u>	<u>401</u>	<u>2,494</u>	<u>-</u>	<u>12</u>	Health and sanitation services
<u>2,551</u>	<u>-</u>	<u>1,228</u>	<u>-</u>	<u>153</u>	Public assistance
<u>612</u>	<u>-</u>	<u>111</u>	<u>-</u>	<u>-</u>	Education
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Recreation and cultural services
<u>\$ 68,589</u>	<u>\$ 44,851</u>	<u>\$ 74,690</u>	<u>\$ 581,576</u>	<u>\$ 73,465</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, 2019
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2019</u>
General government:					
General administration	\$ 278,507	\$ 14,123	\$ 5,467	\$ -	\$ 287,163
Plant acquisition	591	1,878	171	-	2,298
Other	892	-	-	-	892
Total general government	<u>279,990</u>	<u>16,001</u>	<u>5,638</u>	<u>-</u>	<u>290,353</u>
Public protection:					
Judicial	32,682	530	425	-	32,787
Police protection	63,290	2,964	152	-	66,102
Detention and correction	187,118	7,470	1,077	-	193,511
Fire protection	172,445	23,653	11,188	-	184,910
Flood control and soil and water conservation	404,193	5,240	32	-	409,401
Protective inspection	810	7	-	-	817
Other	55,585	815	498	-	55,902
Total public protection	<u>916,123</u>	<u>40,679</u>	<u>13,372</u>	<u>-</u>	<u>943,430</u>
Public ways and facilities	<u>412,883</u>	<u>2,782</u>	<u>738</u>	<u>-</u>	<u>414,927</u>
Health and sanitation services	<u>21,682</u>	<u>1,156</u>	<u>522</u>	<u>-</u>	<u>22,316</u>
Public assistance	<u>9,789</u>	<u>652</u>	<u>-</u>	<u>-</u>	<u>10,441</u>
Education	<u>9,305</u>	<u>57</u>	<u>-</u>	<u>-</u>	<u>9,362</u>
Recreation and cultural services	<u>326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>326</u>
Total governmental funds capital assets	<u>\$ 1,650,098</u>	<u>\$ 61,327</u>	<u>\$ 20,270</u>	<u>\$ -</u>	<u>\$ 1,691,155</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 \$14,982,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.