

## **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, 2020  
 (In Thousands)

Governmental funds capital assets:	
Land and improvements	\$ 103,782
Easements	200,314
Structures and improvements	564,056
Equipment	80,123
Vehicles	49,318
Software	75,255
Infrastructure	585,112
Construction in progress	<u>94,498</u>
Total governmental funds capital assets	<u>\$ 1,752,458</u>
Investments in governmental funds capital assets by source:	
Federal grants and entitlements	\$ 16,525
State grants	21,764
Grants from other governmental units	6,037
General Fund revenues	637,861
Special revenue fund revenues	787,288
Donations	<u>282,983</u>
Total governmental funds capital assets	<u>\$ 1,752,458</u>

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COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2020  
(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	\$ 297,143	\$ 29,611	\$ -	\$ 209,284
Plant acquisition	5,251	-	-	-
Other	892	892	-	-
Total general government	<u>303,286</u>	<u>30,503</u>	<u>-</u>	<u>209,284</u>
Public protection:				
Judicial	32,927	516	-	27,742
Police protection	78,804	-	-	21,374
Detention and correction	201,810	6,201	-	171,866
Fire protection	195,530	18,306	20	80,841
Flood control and soil and water conservation	419,508	15,581	2,160	1,267
Protective inspection	817	5	-	743
Other	56,106	31,710	156	20,879
Total public protection	<u>985,502</u>	<u>72,319</u>	<u>2,336</u>	<u>324,712</u>
Public ways and facilities	<u>421,125</u>	<u>-</u>	<u>197,978</u>	<u>63</u>
Health and sanitation services	<u>22,450</u>	<u>554</u>	<u>-</u>	<u>14,818</u>
Public assistance	<u>10,274</u>	<u>-</u>	<u>-</u>	<u>6,620</u>
Education	<u>9,495</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>\$ 1,752,458</u>	<u>\$ 103,782</u>	<u>\$ 200,314</u>	<u>\$ 564,056</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.

COUNTY OF VENTURA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
JUNE 30, 2020  
(In Thousands)

<u>Equipment</u>	<u>Vehicles</u>	<u>Software</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Function and Activity</u>
\$ 7,335	\$ -	\$ 39,943	\$ -	\$ 10,970	General government:
-	-	-	-	5,251	General administration
-	-	-	-	-	Plant acquisition
-	-	-	-	-	Other
<u>7,335</u>	<u>-</u>	<u>39,943</u>	<u>-</u>	<u>16,221</u>	Total general government
					Public protection:
3,332	-	1,219	-	118	Judicial
26,246	161	19,248	-	11,775	Police protection
9,814	65	2,587	-	11,277	Detention and correction
24,406	48,729	6,125	-	17,103	Fire protection
674	-	265	367,892	31,669	Flood control and soil and water conservation
69	-	-	-	-	Protective inspection
<u>889</u>	<u>21</u>	<u>1,823</u>	<u>-</u>	<u>628</u>	Other
<u>65,430</u>	<u>48,976</u>	<u>31,267</u>	<u>367,892</u>	<u>72,570</u>	Total public protection
<u>59</u>	<u>-</u>	<u>214</u>	<u>217,220</u>	<u>5,591</u>	Public ways and facilities
<u>4,209</u>	<u>342</u>	<u>2,493</u>	<u>-</u>	<u>34</u>	Health and sanitation services
<u>2,344</u>	<u>-</u>	<u>1,228</u>	<u>-</u>	<u>82</u>	Public assistance
<u>746</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>\$ 80,123</u>	<u>\$ 49,318</u>	<u>\$ 75,255</u>	<u>\$ 585,112</u>	<u>\$ 94,498</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, 2020  
(In Thousands)

<u>Function and Activity</u>	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Balance June 30, 2020</u>
General government:					
General administration	\$ 287,163	\$ 14,149	\$ 4,169	\$ -	\$ 297,143
Plant acquisition	2,298	4,159	1,206	-	5,251
Other	892	-	-	-	892
Total general government	<u>290,353</u>	<u>18,308</u>	<u>5,375</u>	<u>-</u>	<u>303,286</u>
Public protection:					
Judicial	32,787	140	-	-	32,927
Police protection	66,102	12,838	136	-	78,804
Detention and correction	193,511	8,376	77	-	201,810
Fire protection	184,910	27,813	17,193	-	195,530
Flood control and soil and water conservation	409,401	11,192	1,085	-	419,508
Protective inspection	817	-	-	-	817
Other	55,902	1,153	949	-	56,106
Total public protection	<u>943,430</u>	<u>61,512</u>	<u>19,440</u>	<u>-</u>	<u>985,502</u>
Public ways and facilities	<u>414,927</u>	<u>6,816</u>	<u>618</u>	<u>-</u>	<u>421,125</u>
Health and sanitation services	<u>22,316</u>	<u>198</u>	<u>64</u>	<u>-</u>	<u>22,450</u>
Public assistance	<u>10,441</u>	<u>201</u>	<u>368</u>	<u>-</u>	<u>10,274</u>
Education	<u>9,362</u>	<u>133</u>	<u>-</u>	<u>-</u>	<u>9,495</u>
Recreation and cultural services	<u>326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>326</u>
Total governmental funds capital assets	<u>\$ 1,691,155</u>	<u>\$ 87,168</u>	<u>\$ 25,865</u>	<u>\$ -</u>	<u>\$ 1,752,458</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 \$24,261,000 in transfers from construction in progress to equipment and structures recorded as additions and deletions.