

8. Property, Plant and Equipment:

Property, plant and equipment (amounts expressed in thousands) consisted of the following as of June 30, 1982:

Enterprise Funds:

	Depreciable Assets	Non- Depreciable Assets
Land and improvements (includes land being held for sale of \$2,171)		\$ 3,996
Structures and Improvements	\$12,996	712,187
Equipment	2,779	296
Construction in progress		1,349
	15,775	717,828
Less accumulated depreciation	3,574	
Total	\$12,201	\$717,828

Nonexpendable Trust Fund:

Equipment, net of accumulated depreciation of \$111 \$ 139

General Fixed Assets:

The General Fixed Assets activity by asset classification for the year ended June 30, 1982 is as follows (amounts expressed in thousands):

Classification	Balance July 1, 1981	Additions	Deletions	Transfers in (out)	Balance June 30, 1982
Land and improvements	\$ 294,757	\$ 25,324	\$ 340	\$ 2,543	\$ 322,284
Structure and improvements	786,973	16,931	2,113	67,065	868,856
Equipment	205,730	24,971	8,690	53,264	275,275
Construction in progress	732,395	166,828	164	(122,872)	776,187
Total	\$2,019,855	\$234,054	\$11,307	\$ -0-	\$2,242,602

Higher Education and University Hospital Fund:

Land	\$ 48,424
Buildings and improvements	610,253
Contents	252,547
Construction in progress	86,135
Hospital building and contents, net of accumulated depreciation of \$25,745	49,538
Total	<u>\$1,046,897</u>

During the year ending June 30, 1983, the University of Maryland Hospital will conclude a complete inventory and cost valuation of its buildings and contracts. Any adjustment to present balances resulting from this inventory are not expected to have a material effect on the financial statements of the higher education and university hospital fund.