

**U.S. Department of Health and Human Services
Deferred Maintenance
For the Year Ending September 30, 1999**

Category of Asset	Condition	Cost to Return to Acceptable Condition (in millions)
General PP & E		
Land	1	
Building	3-5	642.2
Other Structures	4	2.8
Equipment	2	18.0
Total		663.0

Asset condition is assessed on a scale of 1-5 as follows:

Excellent = 1 Good = 2 Fair = 3 Poor = 4 Very Poor = 5

A "Fair" or "3" rating is considered acceptable operating condition. Although PP&E categories may be rated as acceptable, individual assets within a category may require maintenance work to return them to acceptable operating condition. Therefore, assets categories with an overall rating of "Fair" or above may still report necessary costs to return to acceptable condition.