

U. S. DEPARTMENT OF JUSTICE
Required Supplementary Information
Consolidated Intragovernmental Revolving Fund
As of and For the Fiscal Years Ended September 30, 2005 and 2004

The Department has three intragovernmental revolving funds, WCF-15X4526, FPI-15X4500, and Justice Prisoner and Alien Transportation System (JPATS)-15X4275. The WCF and FPI are presented as separate reporting entities in the consolidating and combining financial statements. The JPATS is included in the U.S. Marshals Service. The JPATS is responsible for transporting by air all Federal prisoners and detainees, including sentenced, pretrial, and illegal aliens, whether in custody of the U.S. Marshals Service, the Bureau of Prisons, or the Bureau of Immigration and Customs Enforcement of the DHS. As of and for the fiscal years ended September 30, 2005 and 2004, JPATS condensed financial information about assets, liabilities, net position, gross cost, exchange revenues and net cost of operations is presented below:

Dollars in Thousands	2005	2004
Fund Balance with U.S. Treasury	\$ 26,405	\$ 15,605
Accounts Receivable	16,451	28,924
Property, Plant and Equipment	17,047	18,745
Other Assets	1,071	1,241
Accounts Payable	9,009	11,042
Accrued Payroll and Benefits	674	591
Other Liabilities	4,826	5,457
Cumulative Results of Operations	46,465	47,425
Gross Cost of Operations	86,213	96,706
Exchange Revenues	(86,490)	(76,319)
Net Cost of Operations	(277)	20,387