

**U.S. Department of Justice**  
**Required Supplementary Information**  
**Consolidated Intragovernmental Revolving Fund**  
**As of and For the Fiscal Years Ended September 30, 2006 and 2005**

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, 2006 and 2005, JPATS condensed financial information about assets, liabilities, net position, gross cost, exchange revenues and net cost of operations is presented below:

<b>Dollars in Thousands</b>	<b>2006</b>	<b>2005</b>
Fund Balance with U.S. Treasury	\$ 39,721	\$ 26,405
Accounts Receivable	8,260	16,451
Property, Plant and Equipment	23,505	17,047
Other Assets	1,013	1,071
Accounts Payable	13,201	9,009
Accrued Payroll and Benefits	362	674
Other Liabilities	4,152	4,826
Cumulative Results of Operations	54,784	46,465
Gross Cost of Operations	74,369	86,213
Exchange Revenues	(82,688)	(86,490)
Net Cost of Operations	(8,319)	(277)