

Department of Justice
Required Supplementary Information
Consolidated Intra-governmental Revolving Fund
As of and For Fiscal Years Ended September 30, 2002 and 2001

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 both presented as separate reporting entities in the consolidating and combining financial statements. The JPATS is included in the U.S. Marshal 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. Marshal Service, the Bureau of Prisons, or the Immigration and Naturalization Service. JPATS also provides prisoner transportation to the Department of Defense and State and Local law enforcement on a space available basis. JPATS will transport prisoners and detainees in a cost effective manner without sacrificing the safety of the public, Federal employees, or those in custody. Proceeds from the disposal of JPATS aircraft are deposited into the JPATS Fund. FYs 2002 and 2001 JPATS condensed financial information about assets, liabilities, net position, gross cost, exchange revenues and net cost of operations is presented below:

A change was made to Fiscal Year 2001 amounts above for Property, Plant and Equipment, Other Liabilities, and Cumulative Results of Operations to recognize a capital lease obligation and asset that is associated with this Fund. This change had no impact on the principal financial statements.

| Dollars in Thousands | FY 2002 | FY 2001 |
|----------------------------------|----------------|----------------|
| Fund Balance with U.S. Treasury | \$ 30,554 | \$ 26,731 |
| Accounts Receivable | 13,027 | 20,811 |
| Property, Plant and Equipment | 36,291 | 24,506 |
| Other Assets | 8,943 | 7,971 |
| Accounts Payable | 13,824 | 11,170 |
| Accrued Payroll and Benefits | 373 | 932 |
| Other Liabilities | 6,597 | 7,112 |
| Cumulative Results of Operations | 68,021 | 60,805 |
| Cost of Operations | 75,296 | 81,055 |
| Exchange Revenues | (82,512) | (84,091) |
| Net Cost of Operations | (7,216) | (3,036) |