

**Department of Justice
Required Supplementary Information
Consolidated Intragovernmental Revolving Fund
As of and For the Fiscal Years Ended September 30, 2004 and 2003
Unaudited**

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. 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, 2004 and 2003, JPATS condensed financial information about assets, liabilities, net position, gross cost, exchange revenues and net cost of operations is presented below:

Dollars in Thousands	FY 2004	FY 2003
Fund Balance with U.S. Treasury	\$ 15,605	\$ 30,956
Accounts Receivable	28,924	15,156
Property, Plant and Equipment	18,745	32,683
Other Assets	1,241	7,044
Accounts Payable	11,042	11,544
Accrued Payroll and Benefits	591	437
Other Liabilities	5,457	6,046
Cumulative Results of Operations	47,425	67,812
Gross Cost of Operations	96,706	77,087
Exchange Revenues	(76,319)	(76,877)
Net Cost of Operations	20,387	210