

**Department of Justice**  
**Required Supplementary Information**  
**Consolidated Intra-governmental Revolving Fund**  
**For the Fiscal Years Ended September 30, 2003 and 2002.**

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 Bureau of Immigration and Customs Enforcement of the DHS. FYs 2003 and 2002 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>FY 2003</b>	<b>FY 2002</b>
Fund Balance with U.S. Treasury	\$ 30,956	\$ 30,554
Accounts Receivable	15,156	13,027
Property, Plant and Equipment	32,683	36,291
Other Assets	7,044	8,943
Accounts Payable	11,544	13,824
Accrued Payroll and Benefits	437	373
Other Liabilities	6,046	6,597
Cumulative Results of Operations	67,812	68,021
Cost of Operations	77,087	75,296
Exchange Revenues	(76,877)	(82,512)
Net Cost of Operations	210	(7,216)