

**Department of Justice  
Required Supplementary Information  
Consolidated Intra-governmental Revolving Fund  
As of and For Fiscal Years Ended September 30, 2001 and 2000**

The Department has three intragovernmental revolving funds, 15X4526 - Working Capital Fund (WCF), 15X4500 - Federal Prison Industries (FPI), and 15X4275 - Justice Prisoner and Alien Transportation System (JPATS). The WCF and FPI are both presented as separate reporting entities in the principal 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 aircraft are deposited into the JPATS Fund. FYs 2001 and 2000 JPATS condensed financial information about assets, liabilities, net position, gross cost, exchange revenues and net cost of operations is presented below:

Dollars in Thousands	2001	2000
Fund Balance with U.S. Treasury	\$ 26,731	\$ 19,703
Accounts Receivable	20,811	4,738
Property, Plant and Equipment	19,142	23,359
Other Assets	7,971	7,976
Accounts Payable	11,170	8,916
Accrued Payroll and Benefits	932	813
Cumulative Results of Operations	62,553	46,047
Cost of Operations	81,055	79,451
Exchange Revenues	(84,091)	(73,311)
Net Cost of Operations	(3,036)	6,140