

**Instructions to Complete
Supplemental Balance Sheet Special Report
Form P&SP –7002**

As an entity regulated by the Packers and Stockyards Act you are required to file a special report with the U.S. Department of Agriculture's Packers and Stockyards Program (P&SP) on Form P&SP-7002, Supplemental Balance Sheet Special Report .

You must file the form by the date shown in the letter notifying you to file the special report. The penalty for failure to file each day the report remains delinquent is \$110. **All information must be completed on this form in its entirety. Failure to do so will result in the form being returned incomplete.**

For questions about Form P&SP-7002, or additional copies of the form, please contact the PSP Central Reporting Unit at 303-375-4264 or PSP-CRU.GIPSA@usda.gov. Forms and instructions are also on GIPSA's website at www.gipsa.usda.gov. Please fax the completed form to the Central Reporting Unit at 314-457-4421, email to PSP-CRU.GIPSA@usda.gov or mail to:

USDA PSP
P.O. Box 110639
Aurora, CO 80042

SECTION-BY-SECTION INSTRUCTIONS

GENERAL INFORMATION - SECTION 1

Enter name, address and contact information for the entity.

BALANCE SHEET - SECTION 2

Independently created Balance Sheets are not accepted in lieu of a fully completed report.

Line 201: Enter the total of your firm's cash on hand including total book balances of all bank accounts that were not in an overdraft position. An overdraft should be reported on line 230.

Line 202: Enter dollar amount of overage from analysis of Custodial Account. A shortage should be reported on line 231.

Line 203: Enter the dollar value of any temporary cash investments (securities, CD's, etc.).

Include only those marketable securities which represent the investment of cash available for current operations and not otherwise pledged as security. Include cost or market value, whichever is lower.

Line 204: Enter the dollar amount of only those accounts receivable that are due in one year or less from others not related to the company.

Line 205: Enter the dollar amount of only those accounts receivable that are due in one year or less from others related to the company (such as owners, officers).

Line 206: Enter the sum of lines 204 and 205.

Line 207: Enter the total dollar value of allowance for doubtful accounts.

Line 208: Subtract line 207 from 206; enter the difference as Total Accounts Receivable.

Line 209: Enter notes receivable and portions of installment notes that are due in one year or less, including those past due that are deemed likely to be collected, from sources not related to the company.

Line 210: Enter notes receivable and portions of installment notes that are due in one year or less, including those past due that are deemed likely to be collected, from sources related to the company (such as owners, officers).

Line 211: Enter the sum of lines 209 and 210.

Line 212: Enter the dollar value of livestock inventory.

Line 213: Enter the dollar value of meat and meat food products inventory.

Line 214: Enter the dollar value of any other inventory.

Line 215: Enter the sum of lines 212 through 214.

Line 216: Enter the dollar value of advances made on livestock and meat at the close of the reporting period.

Line 217: Enter the dollar value of other current assets.

Line 218: Enter the sum of lines 201, 202, 203, 208, 211, 215, 216 and 217.

Line 219: Enter the dollar amount of investments of any kind in subsidiaries and affiliated companies.

Line 220: Enter the dollar value of stocks, bonds, other financial instruments and real estate investments outside of the company.

Line 221: Enter the sum of lines 219 and 220.

Line 222: Enter the dollar value of land owned by your firm.

Line 223: Enter the dollar value of the property, plant and equipment owned by your firm, net of accumulated depreciation and amortization.

Line 224: Enter the sum of lines 222 through 223.

Line 225: Enter the dollar value of notes and loans payable due after one year from sources not related to the company.

Line 226: Enter the dollar value of notes and loans payable due after one year from sources related to the company.

Line 227: Enter the dollar value of other assets.

Line 228: Enter the sum of lines 225 through 227.

Line 229: Enter the sum of lines 218, 221, 224, and 228.

Line 230: Enter the bank overdraft amount as the overdraft on the firm's books, not the overdraft shown on the bank statement.

Line 231: Enter dollar amount of shortage from Custodial Account analysis.

Line 232: Enter the total dollar amount you owe for livestock.

Line 233: Enter the total dollar amount you owe for meat products.

Line 234: Enter the total dollar amount due in one year or less to sources not related to the company.

Line 235: Enter dollar amount due in one year or less to subsidiaries and affiliated companies and other sources related to company, for example employees and owners.

Line 236: Enter the sum of lines 232 through 235.

Line 237: Enter dollar amount of notes and loans due in one year or less to others.

Line 238: Enter dollar amount of notes and loans due in one year or less to subsidiaries and affiliated companies and other sources related to company.

Line 239: Enter the sum of lines 237 and 238.

Line 240: Enter the total dollar value of any other current liabilities which have not already been included on lines 230 through 239.

Line 241: Enter the sum of lines 230, 231, 236, 239 and 240.

Line 242: Enter the total dollar value of notes, mortgages, bonds and installments that are payable after one year or more to sources not related to the company.

Line 243: Enter the total dollar value of notes, mortgages, bonds and installments that are payable after one year or more to sources related to the company.

Line 244: Enter the dollar value of any other long-term liabilities.

Line 245: Enter the sum of lines 242 through 244.

Line 246: Enter the sum of lines 241 and 245.
Line 247: If unincorporated, enter the dollar value of Net Worth.
Line 248: If incorporated, enter dollar value of capital stock and other contributed capital.
Line 249: Enter the dollar value of retained earnings.
Line 250: Add lines 248 and 249; enter as Incorporated Net Worth.
Line 251: If unincorporated, enter total from line 247, if incorporated enter total from line 250.
Line 252: Enter the sum of lines 246 and 251.

FINANCING INFORMATION – SECTION 3

Independently created Financing Information is not accepted in lieu of a fully completed report.
Line 301-302: Check appropriate box indicating whether or not your firm has contingent liabilities. If “Yes”, briefly explain the possible direct financial obligations which are unsettled as to the certainty of the liability and the amount.
Line 303: Check appropriate box indicating whether or not your firm had Accounts Receivable and/or Inventories or any part thereof, pledged or assigned as collateral under a financing agreement.
Line 304: If you checked “Yes” on line 303, enter name of financial institution that has security interests in your firm.
Line 305-306: Enter mailing address of financial institution.
Line 307: Enter a person to contact at the financial institution.
Line 308: Enter a phone number for the person listed on line 306.
Line 309: Check appropriate box indicating whether or not inventories are collateralized under the agreement.
Line 310: Check appropriate box indicating whether or not accounts receivable are collateralized under the agreement.
Line 311: Enter the dollar value of the borrowing limit under the agreement.
Line 312: Enter the dollar value of borrowing payable as of the end of the reporting period.
Line 313: Check appropriate box indicating whether or not any company owners, directors, officers or stockholders are named as a guarantor under the agreement.
Line 314: Check appropriate box indicating whether or not the parent company is named as a guarantor under the agreement.
Line 315: Enter dollar value of minimum cash balance required to be maintained on deposit.
Line 316: Enter the dollar value of minimum working capital required to be maintained.
Line 317: Enter any other restrictions or covenants under the financing or loan agreement.

CERTIFICATION-- SECTION 4

An owner, partner, officer of a corporation or a managing member in control of the entity must sign the report.
Line 401- 405: Enter the date the report was signed, the title or authority of the person signing the report, phone number and signature.

Business Entity ID Number	For P&SP Use Only	P&SP Bar Code Only
---------------------------	-------------------	--------------------

U.S. Department of Agriculture
 Grain Inspection,
 Packers and Stockyards
 Administration

SUPPLEMENTAL BALANCE SHEET SPECIAL REPORT

Packers and
 Stockyards
 Program

Instructions: If an item's value is zero, enter "0". If an item does not apply, enter "NA". Upon completion please verify that all items have been answered. Return completed form to the appropriate P&SP regional office. See separate instructions for complete information about this report.

GENERAL INFORMATION - SECTION 1

101	Date of Report (mm/dd/yy)	
102	Legal Business Name	
103	Business Name (dba)	
104	Mailing Address	
105	City, State, Zip	
106	Telephone Number	
107	Fax Number	

BALANCE SHEET - SECTION 2

Include values only for the reporting entity.

Assets

Current Assets

Cash (Enter overdrafts under Current Liabilities - line 230)	201	\$	
Overage in analysis of Custodial Bank Account (Enter shortages under Current Liabilities - line 231)	202	\$	
Temporary Cash Investments (Marketable Securities, Certificates of Deposit, Commercial Paper, etc.)	203	\$	
Accounts Receivable (Due in 1 Year or Less)			
From Sources Not Related to Company	204	\$	
From Sources Related to Company	205	\$	
Subtotal	206	\$	
Less Allowance for Doubtful Accounts	207	\$	
Total Accounts Receivable (line 206 less 207)	208	\$	
Notes and Loans Receivable (Portion due in 1 Year or Less)			
From Sources Not Related to Company	209	\$	
From Sources Related to Company	210	\$	
Total Notes and Loans Receivable	211	\$	
Inventory			
Livestock	212	\$	
Meat and Meat Food Products	213	\$	
Other Inventory	214	\$	
Total Inventory	215	\$	
Advances made on Livestock and Meat	216	\$	
Other Current Assets	217	\$	
Total Current Assets	218	\$	

Your response to this form is required under the Packers and Stockyards Act of 1921, as amended and supplemented (9 CFR 201.97 and 7 U.S.C. 181-229). According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0580-0015. The time required to complete this information collection is estimated to average 1 hour 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

OMB No. 0580-0015
 Expires: xx/xx/20xx

Balance Sheet, Assets, continuation.

Investments			
Subsidiaries and Affiliated Companies	219	\$ _____	
Stock, Bonds, and Real Estate Not Used in this Business	220	\$ _____	
Total Investments			221 \$ _____
Fixed Assets			
Land	222	\$ _____	
Property, Plant, & Equipment (Net of depreciation and amortization)	223	\$ _____	
Total Fixed Assets			224 \$ _____
Other Assets			
Accounts and Notes Receivable (Due after 1 year)			
From sources not related to company	225	\$ _____	
From sources related to company	226	\$ _____	
All other Assets	227	\$ _____	
Total Other Assets			228 \$ _____
Total Assets			229 \$ _____
Liabilities			
Current Liabilities			
Bank Overdraft on Non-Custodial Accounts			230 \$ _____
Shortage in Analysis of Custodial Bank Account			231 \$ _____
Accounts Payable			
Livestock Purchases	232	\$ _____	
Meat Product Purchases	233	\$ _____	
Other Paybles to Sources Not Related to Company	234	\$ _____	
Other Payables to Sources Related to Company	235	\$ _____	
Total Accounts Payable			236 \$ _____
Notes and Loans Payable (Demand notes and portion of long-term notes due in 1 year or Less)			
To Sources Not Related to Company	237	\$ _____	
To Sources Related to Company	238	\$ _____	
Total Notes and Loans Payable			239 \$ _____
Other Current Liabilities			
			240 \$ _____
Total Current Liabilities			241 \$ _____
Long-Term Liabilities (Due after 1 Year)			
Notes, Mortgages and Payables due after 1 year			
To sources not related to company	242	\$ _____	
To sources related to company	243	\$ _____	
All Other Liabilities			244 \$ _____
Total Long-Term Liabilities			245 \$ _____
Total Liabilities			246 \$ _____
Owner's Net Worth			
If Unincorporated			
Owner's Net Worth	247	\$ _____	
If Incorporated			
Capital stock and other contributed capital	248	\$ _____	
Retained Earnings	249	\$ _____	
Incorporated Net Worth	250	\$ _____	
Total Net Worth			251 \$ _____
Total Liabilities and Net Worth (Equals Total Assets)			252 \$ _____

FINANCING INFORMATION - SECTION 3

301 Is the registrant liable for any contingent liabilities? If Yes, give brief explanation on line 302. Yes No

302 _____

303 At the end of the reporting period, were Accounts Receivable and/or Inventories, or any part thereof, pledged or assigned as collateral under a financing or loan agreement? (If Yes, complete following questions in section) Yes No

Report financial lending institutions having security interests in lines 304-308 (add addition sheets if more than one)

304	Name of Institution	_____
305	Mailing Address	_____
306	City, State, Zip	_____
307	Contact Person	_____
308	Contact's Number	_____

309 Are Inventories collateralized under the agreement? Yes No

310 Are Accounts Receivable collateralized under the agreement? Yes No

311 Enter borrowing limit under the agreement \$ _____

312 Enter borrowing payable as of the end of the reporting period \$ _____

313 Are any company owners, directors, officers or stockholders named as a guarantor under the agreement? Yes No

314 If company is a subsidiary of another, is the Parent Company named as a guarantor under the agreement? Yes No

Restrictions or covenants under financing or loan agreement

315 Minimum cash balance to be maintained on deposit \$ _____

316 Minimum working capital to be maintained. \$ _____

317 Other (describe) _____

CERTIFICATION - SECTION 4

Under the Packers and Stockyards Act any person who willfully makes or causes any false entry or statement of fact in this report shall be deemed guilty of offense against the United States, and be subject to a fine of \$1,000 to \$5,000, or to imprisonment for a term of not more than 3 years, or to both fine and imprisonment.

I certify that this report has been prepared by me or under my direction, and to the best of my knowledge and belief correctly reflects reporting entity operations.

401 Print Name		402 Signature (Must be signed by an owner, partner, officer, of managing member)	
403 Phone Number	404 Date	405 Title	

Submitted information is confidential (9 CFR 201.96). Failure to report will result in forfeiture to the United States \$110 per day until report receipt 7 (U.S.C. 222).

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.