

**FISCAL NOTE
PRIVATE COST**

- I. Department Title: Department of Agriculture – 2**
Division Title: Grain Inspection and Warehousing – 60
Chapter Title: Missouri Grain Warehouse Law – 4

Rule Number and Title:	2 CSR 60-4.110 Preparation of Financial Statements
Type of Rulemaking:	Proposed Amendment

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the rule:	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
None	N/A	N/A

III. WORKSHEET

IV. ASSUMPTIONS

This rule is being amended to allow financial statements prepared using GAAP and IFRS conventions, rules and procedures to be used for licensing purposes by the Grain Regulatory Services Program.