

**FISCAL NOTE  
PRIVATE COST**

- I. Department Title: Department of Agriculture – 2**  
**Division Title: Grain Inspection and Warehousing – 60**  
**Chapter Title: Missouri Grain Dealer’s Law – 5**

<b>Rule Number and Title:</b>	2 CSR 60-5.100 Preparation of Financial Statements
<b>Type of Rulemaking:</b>	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.