



## NOTICE

### Grain Warehouse Regulation Changes

The Texas Department of Agriculture recently adopted amendments to the grain warehouse regulations. These amendments are the result of a recent grain warehouse program review conducted by the Department's Grain Warehouse Task Force. The following changes may affect your operation.

- ◆ Effective April 1, 2011, ***only reviewed or audited level financial statements from a certified public accountant will be accepted.*** RGW-306 Financial Statement will be accepted only if received by March 31, 2011. Please consult your certified public accountant for statement components that will include but are not limited to:
  - Balance sheet;
  - Statement of Income (profit and loss);
  - Statement of Retained Earnings;
  - Statement of Cash Flow; and
  - All accountant certification, assurances, opinions, comments, and notes to the financial statement.
- ◆ Changes to a daily position report ***moving stored grain to company owned grain***, can now be done when ***supported by a proof of payment*** instead of the previous requirement of a canceled check. Examples of proof of payment include:
  - Canceled check;
  - Photocopy of check;
  - Original signed check;
  - Check stub.

For more information about these changes, contact Rick Garza, Coordinator for Commodity Programs, at 800-TELL-TDA (800-835-5832) or [Rick.Garza@TexasAgriculture.gov](mailto:Rick.Garza@TexasAgriculture.gov).