

Economic Benefit Analysis

Bounds Family Trust

Compliance Action	One-Time Non-Depreciable Expenditure				Non-Compliance Date	Compliance Date	Penalty Payment Date	Discount Rate	Benefit of Non-Compliance
	Amount	Basis	Date	Delayed?					
2013 Farm Evaluation	\$ 240.00	ECI	11/3/2016	N	5/1/2014	11/3/2016	11/3/2016	7.40%	\$ 144
2014 Farm Evaluation	\$ 240.00	ECI	11/3/2016	N	3/1/2015	11/3/2016	11/3/2016	7.30%	\$ 138
2015 Farm Evaluation	\$ 240.00	ECI	11/3/2016	N	3/1/2016	11/3/2016	11/3/2016	7.20%	\$ 131

Income Tax Schedule: For-Profit (Other than C-Corporation)
 Analyst: Bryan Elder
 Total Benefit: \$ 413

USEPA BEN Model Version: Version 5.6.0 (April 2016)
 Date/Time of Analysis: 7/14/2016 14:27

- Assumptions:**
- 1 Farm Evaluations are estimated to take approximately two hours to complete by a qualified person at a labor rate of \$120 per hour.
 - 2 Farm Evaluation reporting costs are adjusted using the Employment Cost Index (ECI).
 - 3 Non-compliance date for each Farm Evaluation is the deadline to submit to the Regional Board.
 - 4 Farm Evaluation expenses are assumed to be avoided costs and the compliance date is irrelevant.
 - 5 The penalty payment date is assumed to be the tentative Regional Board hearing date.
 - 6 The Discharger is assumed to operate as a for-profit entity, similar to a sole-proprietorship.