

Supplemental Material submitted at Meeting of

December 6, 2005 7:00 P.M.

- 1) **Proposed Resolution submitted by Councilmember Hammond**
- 2) **Proposed addition to Resolution submitted by Councilmember Cohn**
- 3) **Written Statement submitted by Dr. Petra Pless**
- 4) **Letter to Councilmember Cohn submitted by Councilmember SACOG**
- 5) **Written statement submitted by Simoneti Costa-Masterson**
- 6) **Medical Bills submitted by Donna Rouse**

RESOLUTION ON SUTTER SACRAMENTO CONSTRUCTION PROJECT

Whereas, Sutter Health is seeking approval to carry out the largest hospital construction project in our City's history; and

Whereas, the City of Sacramento supports the expansion of medical facilities to meet community health needs, and

Whereas, the City Council also recognizes the need for real guarantees that new hospital construction will benefit all City residents; and

Whereas, community stakeholders have identified significant ways in which Sutter Health's performance must be improved in order to protect Sacramento's health care as its operations expand;

Therefore, be it resolved that the City Council approves the Environmental Impact Report and other entitlements for this project contingent upon Sutter Health reaching an enforceable Community Benefits Agreement with an Advisory Committee on Community Benefits to be named on the basis of one appointment per Councilmember and to be composed of:

- one representative of a recognized advocacy group for the extension of access to affordable, quality health care for all;
- one representative of a recognized advocacy group for senior citizens;
- one representative of a recognized advocacy group for people with disabilities;
- one representative of a recognized advocacy group for low-income and middle-income families;
- one representative of a recognized advocacy group for residents in the neighborhood of Sutter General Hospital;
- one representative of a recognized advocacy group for residents in the neighborhood of Sutter Memorial Hospital;
- one representative of a labor union representing healthcare workers;
- one representative of a recognized advocacy group for the creation of affordable housing;
- one representative of a recognized advocacy group for environmental protection.

The Advisory Committee on Community Benefits will be named within seven days of this meeting and the Community Benefits Agreement, to be concluded within ninety days of this meeting, must satisfy the following principles:

FAIR PRICING GUIDELINES: Hospitals should adopt fair pricing guidelines to ensure that no patients, whether insured or uninsured, are being overcharged for services.

QUALITY CARE STANDARDS: Hospitals should meet quality care standards by complying with California's nurse-to-patient staffing ratios and maintaining scores at or above the national average on the federal government benchmarks used to assess the quality of hospital care.

ACCESS TO HEALTH CARE: Hospitals should spend a guaranteed minimum percentage of their net revenue on charity care for uninsured, low-income patients along with other guaranteed minimum expenditures to help meet our community's health care needs. Hospitals should also agree to provide patients with notice of their charity care policy at the time of admission and discharge and should post notice of their charity care policy in visible locations including but not limited to the emergency department, the admissions office, and the billing office.

REASONABLE COLLECTIONS PRACTICES: For at least 180 days after discharge, hospitals should limit their debt collection activities to: (1) Sending the patient a bill. (2) Attempting to negotiate payment of the bill or the establishment of a payment plan. (3) Attempting to collect payment from any responsible third-party payer, either public or private. (4) Providing information that may assist the patient in obtaining coverage through the Medi-Cal program or Healthy Families Program, or any other public program for which the patient may be eligible. (5) Attempting to make a final determination as to whether the patient may be eligible for charity care or other discounts under the hospital's charity care policy.

COMMUNITY INPUT ON SITE PLANS: Hospitals should hold community hearings about proposed uses for abandoned hospital sites and/or any proposed redevelopment plans.

LOCAL HIRING GUARANTEES: Hospitals should guarantee that thirty percent of any new jobs created by the construction and expansion of services will go to Sacramento residents and to make apprenticeship and training opportunities for these jobs available to economically disadvantaged city youth;

Be it finally resolved that representatives of the Mayor's office and the City Council will work directly with Sutter Health and the Advisory Committee on Community Benefits to help achieve the required Community Benefits Agreement.

**PROPOSED ADDITION TO SUTTER RESOLUTION
RE: COMMUNITY BENEFIT PRINCIPLES**

The City Council encourages Sutter to: (a) participate in a community stakeholder process and/or (b) enter into a Community Benefit Agreement; regarding the following Community Benefits Principles to ensure health care affordability, quality and access.

1. Fair Pricing Guidelines: To develop a standardized approach, along with other area hospitals, for a charge description master to help increase the ability of citizens to know and understand hospital charges, and to make such charge description masers publicly available in libraries and accessible online.
2. Quality Care Standards: To comply with hospital patient care as covered by State and Federal law, and to fully implement any recommendations handed down by the California Health Care Quality Improvement and Cost Containment Commission and adopted by the State that improve access to and affordability of quality health care.
3. Access to Health Care: To use every means available and necessary to comply with mandated Community Needs Assessment by doing a full and fair outreach to the local community and engage the community to identify its needs, and then address those needs in their Community Benefit Plan which Sutter is required to file, and provide mechanisms to periodically assess their effectiveness.
4. Reasonable Collection Practices: Sutter is encouraged to use every means necessary to standardize billing practices and to comply with all applicable laws regarding fair debt collection practices.
5. Environmental Impact Protections: The approved Environmental Impact Report and Mitigation Monitoring Plan assure compliance with the principle that hospitals should adopt specific measures to minimize negative environmental impacts from their construction projects.
6. Community Input on Site Plans: Sutter is encouraged to conduct extensive neighborhood and community outreach and meetings before proposing specific reuse or redevelopment plans for the Sutter Memorial Hospital site in East Sacramento.
7. Local Hiring: The City understands that Sutter has entered into a Project Labor Agreement, which should assure that local residents have a full and fair opportunity to work on construction and expansion related projects.

**Statement of Dr. Petra Pless
To The Sacramento City Council
December 6, 2005, In the Matter of
Certification of the Environmental Impact Report for the
Sutter Medical Center, Sacramento (SMCS) Project**

My name is Petra Pless. I hold a doctorate degree in environmental science and engineering and have reviewed the air quality components of environmental documents for dozens of residential, industrial, and commercial projects, including hospitals.

I have reviewed and commented on the air quality section of the Environmental Impact Report ("EIR") for the Sutter Medical Center. On November 10th, I summarized some of my concerns for the Planning Commission. I have reviewed the responses by the Planning Department staff, which are contained in the Report to Council and have found that most responses are not adequate to address my concerns.

I will not go into the details of the problems with the EIR's air quality analysis tonight. The fact of the matter is that construction of the Sutter Medical Center will result in significant adverse impacts on air quality over a period of five years. These significant impacts result from construction equipment exhaust emissions of nitrogen oxides ("NOx") and reactive organic gases ("ROG"), which are both ozone precursor compounds. The Planning Commission does not dispute this fact. The Final EIR states that construction of the Sutter Medical Center will result in significant and unavoidable impacts on air quality for NOx and ROG and the Planning Department staff recommends that the City Council adopt a Statement of Overriding Considerations.

I still maintain that the construction emissions presented in the EIR are underestimated and that the EIR fails to identify significant PM10 impacts. However, the more important problem is that the EIR does not adopt all feasible mitigation measures to reduce emissions and reduce the adverse impacts of construction on air quality. CEQA requires that agencies adopt feasible mitigation measures in order to substantially lessen or avoid otherwise significant adverse environmental impacts of a proposed project. (CEQA Guidelines §15370.) The CEQA Guidelines clearly state that mitigation measures should be capable of "avoiding the impact altogether," "minimizing impacts," "rectifying the impact," or "reducing the impact." (CEQA Guidelines Section 15370.)

There are two problems with the mitigation program in the EIR, 1) some of its mitigation measures are not enforceable, and 2) it does not require all feasible mitigation.

Mitigation Measures Are Not Enforceable

I previously pointed out that the EIR's mitigation measures were not enforceable because of the vague language they were written in. For example, several mitigation measures included the words "when appropriate" or "when feasible" without specifying what "appropriate" or "feasible" might be. In response, the Planning Department eliminated one instance of "if feasible" and replaced the term in two other instances with "if required."

This language change does nothing to address the problem. The Planning Department did not specify who will determine whether the mitigation measure is "required." Since no one knows who will "require" these mitigation measures, they will very likely not be implemented. The mitigation program must contain plain language that specifies performance standards. The construction company must be able to look at it and say, okay, yes, our construction equipment has oxidizing soot filters installed or selective catalytic reduction or whichever controls the Planning Commission specifies.

Additional Feasible Mitigation Measures Exist And Should be Required

The EIR only requires a reduction of emissions from heavy-duty construction equipment of 20% NOx and 45% PM10. (Mitigation Measure 6.2-3(a).) Much higher emission reductions can be achieved by combining of a variety of control technologies. Such higher emission reductions are routinely required by other permitting agencies as CEQA mitigation. For example, the City of San Diego in the Padres Ballpark EIR required the control of 95% of engine exhaust emissions, using, among others, oxidation catalysts, particulate filters, and "Blue Sky" low-emission engines. The El Toro Reuse EIR required the use of selective catalytic reduction ("SCR") or comparable technology with a minimum 70% NOx reduction and particulate traps with a minimum 80% PM10 reduction efficiency on all off-road construction equipment, not just heavy-duty equipment.

The Planning Department should consider the following (and other mitigation measures I discussed in my comment letter on the Draft EIR) to reduce the significant NOx and ROG emissions:

- Installation of add-on control devices, *e.g.*, oxidizing soot filters, particulate traps, catalytic oxidizers;
- Installation of high pressure injectors on diesel construction equipment;
- Conversion to cleaner engines;
- Minimization of construction worker trips by requiring carpooling and by providing for lunch onsite; and
- Implementation of activity management techniques including a) development of a comprehensive construction management plan designed to minimize the number of large construction equipment operating during any given time period; b) scheduling of construction truck trips during non-peak hours to reduce peak hour emissions; c) limitation of the length of construction work-day period; and d) phasing of construction activities.

In sum, the mitigation program should be expanded to include all feasible mitigation and the mitigation measures should specify a clear performance standard, *e.g.*, a minimum of 90% reduction, as well as the combination of control technologies that should be used to achieve this standard.



December 6, 2005

Steve Cohn
Councilmember
City of Sacramento
915 I Street, 5th Floor
Sacramento, CA 95814

Dear Councilmember Cohn:

I am writing this letter in response to your request for review of the Sutter Sacramento Medical Center project in midtown Sacramento. Thank you for the invitation to comment on this unique redevelopment project as it relates to the Preferred Blueprint Scenario map and goals.

Remember that the Blueprint map is a conceptual map, intended to be interpreted and used as a concept level illustration of the growth principles. For this reason, it is not possible to apply it at a parcel level. With that caveat, the proposed site plan is generally consistent with the Preferred Blueprint Scenario map. Its combination of healthcare, commercial, retail, entertainment, and residential uses fully embody the Blueprint growth principles. The proposed site plan for the Sutter Sacramento Medical Center is consistent with the following Blueprint growth principles:

- The Blueprint study revealed the need to aggressively utilize existing redevelopment opportunities and to balance housing and employment in the downtown/midtown area. To achieve the travel benefits that come from locating jobs near housing, Blueprint calls for approximately 50,000 new jobs and 28,000 new housing units in this area by 2050. This is important because people who live downtown generate dramatically lower vehicle miles traveled per household (VMT/HH) than those who live in other parts of the region. For example, in the Blueprint Preferred Alternative households in downtown/midtown generate 26.7 vehicle miles traveled (VMT) compared to 33.7 VMT per household for the city average and 34.9 VMT per household for the region. The Sutter Medical Center project brings much needed jobs and housing to this neighborhood. Air emission benefits are approximately the same as the 23 percent improvement in VMT in the central city compared to the regional average.
- The Sutter medical campus is located in an area that provides transportation choices. The availability of public transit immediately adjacent to the Sutter campus provides access to those that live and work in the neighborhood and to those that seek care at the medical facilities. The site is laid out such that those facilities that will generate the most use are located immediately adjacent to the Business 80 freeway and to established transit routes to help minimize traffic impacts on the neighborhood, decrease automobile parking requirements, and provide improved accessibility for all patients and visitors.

Auburn
Citrus Heights
Colfax
Davis
El Dorado County
Elk Grove
Folsom
Galt
Isleton
Lincoln
Live Oak
Loomis
Marysville
Placer County
Placerville
Rancho Cordova
Rocklin
Roseville
Sacramento
Sacramento County
Sutter County
West Sacramento
Wheatland
Winters
Woodland
Yolo County
Yuba City
Yuba County

- Compact development and a variety of housing options are important to the Blueprint planning principles. Focusing development in the urbanized area better utilizes the public infrastructure and helps reduce the consumption of open space along the urban periphery. The proposed project makes better use of many underutilized parcels that are currently being used as surface parking lots. This project also proposes 32 attached townhomes in an urban setting, a housing type that is currently in small supply within the Sacramento Region and is expected to be more affordable than the average home in the same area.
- Mixed-use development has proven to create active, vital neighborhoods and is a key Blueprint planning principle. The combination of residential, commercial, retail and entertainment facilities to create a mixed-use neighborhood is clearly in the spirit of the Blueprint Plan.
- How structures are oriented in relation to the street contribute to the attractiveness of a neighborhood and influences how much people like to walk or bicycle. This is especially true for large parking garages which tend to be stark and unattractive. The inclusion of ground floor retail and landscaping improves the overall attractiveness of the structure. This garage will also be more efficient since it will be shared by the medical center, church, theater and all of the neighborhood businesses.
- The proposed project would preserve the historic Native American and early settlement structures and artifacts in the neighborhood, which is consistent with the Blueprint Natural Resource Conservation Principle.
- As a mixed-use redevelopment project, the Sutter Medical Center certainly follows the Blueprint Principles. However, high quality design is one of the seven Blueprint principles that is particularly important as larger scale buildings are added to neighborhoods. It will be essential that the City's design review process carefully examine the design of the structures to ensure that they integrate well with the surrounding area.

Again, thank you for inviting SACOG's input on this project.

Sincerely,



Mike McKeever
Executive Director

MM:AH:ts
Enclosure

cc: Collette Johnson-Schulke, Sutter Health

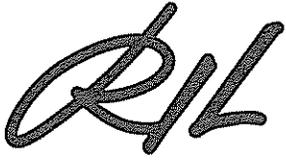
Sacramento Area Council of Governments: Basis for Comment on Development Proposals

The Sacramento Area Council of Governments (SACOG) is comprised of six counties and 22 cities in the region, including the City of Sacramento. SACOG's primary responsibility is developing and implementing the Metropolitan Transportation Plan (MTP), a document that establishes transportation spending priorities throughout the region. The MTP must be based on the most likely land use pattern to be built over the 25-year planning period, and it must conform with federal and state air quality regulations.

The MTP must effectively address two, linked, challenges. Current land use patterns, transportation funding levels, and transportation investment priorities are projected to lead to an increase in vehicle miles traveled that exceeds population growth, an increase in congestion levels of 50%, and increases in mobile source emissions, particularly carbon dioxide and particulates¹. To attempt to solve these challenges two and one-half years ago the SACOG Board initiated the Blueprint project, an extensive study of the linkages between transportation, land use and air quality. The study has examined a number of growth alternatives at the neighborhood, county and regional scales and reached several important conclusions, including:

- The region will experience strong growth for the next 50 years, approximately doubling the number of jobs, people and houses;
- The structure of the population will change significantly, with two-thirds of the growth in households 55 years and older, and only 21 percent of the growth in households with school aged children;
- Older households have different housing needs and preferences than younger households – over two-thirds of today's householders over 55 express housing preferences for what might be termed non-traditional products in this marketplace – homes on small lots and attached housing;
- The rapid increase in housing prices in the region in the past few years has priced many people out of the home-buying market, emphasizing the need for alternative products such as small lot single family and attached housing that can be priced in a range that more people can afford;
- There is a strong connection between land use patterns, travel behavior and air quality;
- Specific land use patterns that lead to increased walking, biking and transit use and shorten the length of automobile trips include higher density housing and employment, locating jobs and housing near each other, and providing strong connectivity in the design of street and bicycle/pedestrian systems.

¹ SACOG Metropolitan Transportation Plan, 2002



#6

Resources for Independent Living
420 I Street, Suite 3
Sacramento, CA 95814
(916) 446-3074 (TDD & Voice)

RIL testimony before City Council
December 06/2005
Simoneti Costa-Masterson

My name is Simoneti Costa-Masterson, and I'm representing Resources for Independent Living who provides a variety of services for persons with disabilities and low income Sacramento and Yolo Counties residents. This statement is in behalf of my Executive Director Frances Gracechild. This evening we urge the Council to adopt this Resolution . We want Sutter Hospital^{yo} be a good community neighbor , also Resources for Independent Living is looking forward to represent people with disabilities an any future advisory committee. We thank the Council for this positive consideration of this important matter.

Thank you

**SUTTER GENERAL
HOSPITAL**
CENTRAL BILLING OFFICE
PO BOX 160100
SACRAMENTO, CA 95816

TYPE OF BILL	DATE OF BILL	PG#
EMERGENCY DETAIL	1/17/2005	1
PATIENT TYPE	FINANCIAL CLASS	
Emergency	0009	

PATIENT NAME	PATIENT NUMBER	SEX	AGE	ADMIT DATE	DISCHARGE DATE	DATE OF BIRTH
		F	9Y	1/12/05	1/12/05	04/06/1995

INSURANCE COMPANY NAME	POLICY NUMBER	GROUP NUMBER	SUBSCRIBER SOCIAL SECURITY NUMBER
0009-REFERRED MEDI-CAL	604822337		604-82-2337

GUARANTOR NAME AND ADDRESS
ROUSE, DONNA G

*SW NICOLE
2/2/05*

PAYMENT AMOUNT
1,585.08

DATE	ITEM #	DESCRIPTION	CPT CODE	QTY	UNIT PRICE	TOTAL CHARGES
1/12/2005	250 PHARMACY 8170037	APAP/COD 32MG ** SUBTOTAL **		1 1	26.08	26.08
1/12/2005	270 MED/SUR SUPPLIES 5541586	S STRL SUT, ETL-P NDL		1	25.00	
1/12/2005	5541594	S STRL SUTURE, VICRYL ** SUBTOTAL **		1 2	31.00	56.00
1/12/2005	272 STERILE SUPPLY 5541677	LIDO/EPI		1	119.00	
1/12/2005	5541339	S STRL NS 500ML		1	5.00	
1/12/2005	5541479	S STRL TY, LACERATION		1	42.00	
1/12/2005	5541693	S STRL WOUND IRR SET		1	8.00	
1/12/2005	5541628	S STRL XEROFORM DRESS ** SUBTOTAL **		1 5	1.00	175.00
1/12/2005	450 EMERGENCY ROOM 5510342	ED LEVEL 2	99282	1	579.00	
1/12/2005	5510441	ED PROC MAJOR ** SUBTOTAL **		1 2	749.00	1328.00

6250336-2	PATIENT NUMBER
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CONTINUATION

- CHARGES SHOWN ON THIS STATEMENT DO NOT INCLUDE PHYSICIAN PROFESSIONAL FEES PHYSICIANS MAY RENDER A SEPARATE BILLING
- SUTTER GENERAL HOSPITAL HAS BILLED THE VALID INSURANCES PROVIDED ABOVE THIS IS FOR YOUR REFERENCE.
- ANY UNPAID AMOUNT NOT COVERED BY YOUR INSURANCE ARE DUE AND PAYABLE UPON NOTIFICATION.
- SUTTER GENERAL HOSPITAL PROVIDES FINANCIAL ASSISTANCE FOR THE LOW INCOME UNINSURED. FOR MORE INFORMATION, PLEASE CONTACT THE BUSINESS SERVICES DEPARTMENT AT (800) 353-3369.
- PLEASE REFER TO YOUR ACCOUNT NUMBER FOR ALL INQUIRIES AND CORRESPONDENCE. THANK YOU FOR YOUR BUSINESS

**SUTTER GENERAL
HOSPITAL**
CENTRAL BILLING OFFICE
PO BOX 160100
SACRAMENTO, CA 95816

TYPE OF BILL	DATE OF BILL	PG#
EMERGENCY DETAIL	1/17/2005	2
PATIENT TYPE	FINANCIAL CLASS	
Emergency	0009	

PATIENT NAME	PATIENT NUMBER	SEX	AGE	ADMIT DATE	DISCHARGE DATE	DATE OF BIRTH
	6250336-2	F	9Y	1/12/05	1/12/05	04/06/1995
INSURANCE COMPANY NAME	POLICY NUMBER	GROUP NUMBER	SUBSCRIBER SOCIAL SECURITY NUMBER			
0009-REFERRED MEDI-CAL	604822337		604-82-2337			

GUARANTOR NAME AND ADDRESS

PAYMENT AMOUNT
1,585.08

FOR   CREDIT CARD PAYMENTS. PLEASE FILL OUT FORM ON THE LAST PAGE PLEASE RETURN THAT PORTION WITH YOUR PAYMENT

SUMMARY

DATE	ITEM #	DESCRIPTION	CPT CODE	QTY	UNIT PRICE	TOTAL CHARGES
	250	PHARMACY		1	26.08	
	270	MED/SUR SUPPLIES		2	56.00	
	272	STERILE SUPPLY		5	175.00	
	450	EMERGENCY ROOM		2	1328.00	
TRANS TOTALS W/O BAL FWD					Charges:	1,585.08
					Adjustments:	.00
					Payments:	.00
6250336-2		PATIENT NUMBER	TOTAL AMOUNT DUE		1,585.08	

- CHARGES SHOWN ON THIS STATEMENT DO NOT INCLUDE PHYSICIAN PROFESSIONAL FEES. PHYSICIANS MAY RENDER A SEPARATE BILLING.
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- SUTTER GENERAL HOSPITAL PROVIDES FINANCIAL ASSISTANCE FOR THE LOW INCOME UNINSURED. FOR MORE INFORMATION, PLEASE CONTACT THE BUSINESS SERVICES DEPARTMENT AT 1(800) 353-3369.
- PLEASE REFER TO YOUR ACCOUNT NUMBER FOR ALL INQUIRIES AND CORRESPONDENCE. THANK YOU FOR YOUR BUSINESS.

Department of the Treasury-Internal Revenue Service

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning ,2004, ending ,20 OMB No. 1545-0074

Name _____ Spouse's Name (if Joint Return) _____ Home Address _____ City, State, and ZIP Code _____

Your social security number _____

Spouse's soc. sec. number _____

Important! You must enter your SSN(s) above.

SACRAMENTO CA 95838-

Presidential Election Campaign (See instructions.) Yes No

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. _____

4 Head of household (with qualifying person). (See instructions) If the qualifying person is a child but not your dependent, enter this child's name here _____

5 Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit
(1) First name	Last name			
MARIANA			DAUGHTER	<input checked="" type="checkbox"/>
MATTHEW			SON	<input checked="" type="checkbox"/>
ROY			SON	<input checked="" type="checkbox"/>

Boxes checked on 6a and 6b: 2

No. of children on 6c who:
 • lived with you: 3
 • did not live with you due to divorce or separation (see instr.): 0

Dependents on 6c not entered above: 0

Add numbers on lines above: 5

d Total number of exemptions claimed: 5

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2: 28,483.

8a Taxable interest. Attach Schedule B if required

8b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends Attach Schedule B if required

9b Qualified dividends (see instructions)

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

14 Other gains or (losses). Attach Form 4797

15a IRA distributions: 15a _____ b Taxable amount (see instructions)

16a Pensions and annuities: 16a _____ b Taxable amount (see instructions): 541.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits: 20a _____ b Taxable amount (see instructions)

21 Other income. List type and amount (see instr.)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income: 29,024.

Adjusted Gross Income

23 Educator expenses (see instructions): 23 _____

24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ: 24 _____

25 IRA deduction (see instructions): 25 _____

26 Student loan interest deduction (see instructions): 26 _____

27 Tuition and fees deduction (see instructions): 27 _____

28 Health savings account deduction. Attach Form 8889: 28 _____

29 Moving expenses. Attach Form 3903: 29 _____

30 One-half of self-employment tax. Attach Schedule SE: 30 _____

31 Self-employed health insurance deduction (see instr.): 31 _____

32 Self-employed SEP, SIMPLE, and qualified plans: 32 _____

33 Penalty on early withdrawal of savings: 33 _____

34a Alimony paid b Recipient's SSN: 34a _____

35 Add lines 23 through 34a: 35 _____

36 Subtract line 35 from line 22. This is your adjusted gross income: 29,024.