

NEA Reports \$165 Spent On Each Pupil

Summer Head Start Programs Costly

WASHINGTON D. C. --Head Start summer programs operated by the public schools in 1966 cost an average of \$165 per pupil according to the first national survey of these programs in public school systems. The survey by the National Education Association's Research Division, which covered systems enrolling 300 or more students, revealed that the average per pupil cost in full-year Head Start programs during 1966-67 was \$327. The range for summer programs was from \$29 to \$600 per pupil, and for full-year programs, from \$349 to \$1,875.

ESTIMATED TOTAL cost of 1966-67 Head Start programs operated by the public schools, either directly or on behalf of another agency, was \$107,493,502. Most frequent financing arrangement was the use of 90 percent federal funds and 10 percent local, Head Start, for preschool children, 14,906 of the anti-poverty programs funded by the Office of Economic Opportunity (OEO).

The NEA survey in April 1967 was based on a sampling of the 3,278 public school systems (out of 41,970 systems with 300 or more enrollment) that reported Head Start programs. More than one-third million (353,688) children were enrolled in the public school Head Start programs.

Survey questionnaires were sent to all systems having enrollments of 25,000 or more and to a representative sample of the smaller ones. Responses were received from 84.5 percent.

The survey included Head Start programs in which public school systems furnish special assistance -- making a school building available; helping recruit teachers, volunteers, or teacher aides; and providing testing and consultant services, for example -- but do not actually operate the programs.

Providing this cooperative help were 1,216 (37.1 percent) of the public school systems participating in Head Start, while 2,062 (62.9 percent) operated the programs (40.3 percent directly and 22.6 percent on behalf of another agency).

THE SURVEY ALSO revealed that--

- 292,432 pupils, or half of all 1966 summer Head Start pupils were in public school programs.
- 15,172 teachers were involved in summer public school programs.
- \$48,241,774 was the estimated total expenditure for 1966 summer Head Start in public schools, or 37.7 percent of the approved cost for all Head Start Programs throughout the nation reported by OEO.
- More than two-thirds (61.1 percent) of the systems operating a program had a single summer program; 15.2 percent, a summer program with a follow-through; 9.3 percent, a full-year program only; and 4.2 percent, both a full-year and a summer program.
- Half-day sessions were attended by most children: sessions were attended by 16.4 percent, while 5.7 percent were enrolled in sessions scheduled in other ways.
- Major purposes of the programs were to promote the educational, social, and emotional development of disadvantaged children. Special services most frequently provided were health examinations, nutrition programs, home consultation services, psychological testing, testing of mental ability, and aptitude testing.
- The types of parental participation most frequently reported by Head Start programs were parents serving as teacher aides, and parent-teacher conferences. Other kinds of participation, in descending frequency, included parental representation on policy boards, planned activities which help parents deal with problems, parental involvement in planning, and parents' organizations.

CPAs Offer Tips On Tax Returns

Members of the Michigan Association of Certified Public Accountants are receiving numerous and varied inquiries concerning the new Michigan income tax, for which returns must be filed by April 15.

The new levy's differences from the more familiar federal income tax are perplexing to many Michigan citizens, according to Ralph J. Kilber, president of the Michigan Association of Certified Public Accountants.

TO ANSWER the most frequently asked questions Kilber said the association has prepared the following material:

Q. Who must file a return?

A. Anyone who files a federal income tax return will be required to compute his state tax before determining if he is required to file a Michigan income tax return. (First, check the table below to see if your adjusted gross income (line 9 on federal form 1040 or line 7 on federal form 1040A) is above the non-taxable limit.

If it is above the limit, figure your tax. Then if you owe less than \$5 in addition to the amount that has already been withheld from your wages by your employer, you need not file the return. If you owe more than \$5 in addition to the amount that has already been withheld from your wages by your employer then you must file it.

On December 31, 1967, and your gross income you were:

Single and under 65	\$300 or more
Single and 65 or over	\$600 or more
Married and both you and your spouse were under 65	\$600 or more
Married but either you or your spouse were over 65	\$900 or more
Married and both you and your spouse were over 65	\$1,200 or more

Q. What tax form should I use?

A. If your income was from wages, interest and dividends only, you may use the short form, MI 1040-A. If you had income from rents, royalties, net profits from business or farming, gains or losses from sales or changes of property, income from partnerships or fiduciaries, or pensions and annuities you must file the longer form, MI 1040.

Q. May I file a joint return?

A. If you filed a joint federal income tax return you must file jointly for the state income tax. If you filed single federal returns, you must file single state returns.

Q. What income should I report?

A. Take your gross adjusted income as reported on the federal tax, add to it income from bonds issued by states or political subdivisions outside Michigan. Subtract from this figure all military pay, money paid as alimony or separate maintenance payments, and interest received on U.S. savings bonds.

Q. How much is my exemption for each dependent?

A. \$300 for yourself and \$300 for each dependent for 1967.

Q. If I itemize deductions on my federal tax, can I do the same for my state tax?

A. No.

Q. My income last year fluctuated from month to month. Can this reduce my taxes?

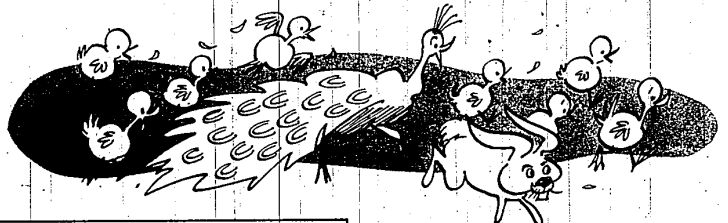
A. Yes, it can for 1967 because you pay tax for only a quarter of the year. You may use one-fourth of your annual adjusted gross income as a basis for computing your tax; or you may figure your actual income for October through December.

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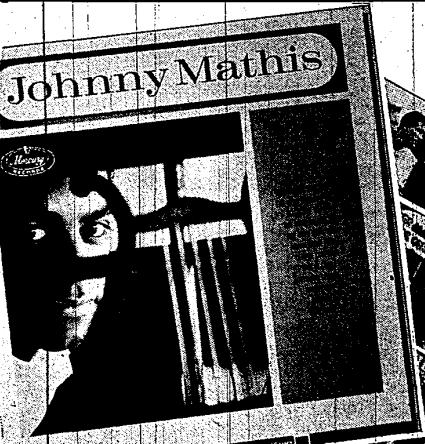


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