SENATOR LAMB: Senator Kahle.

SENATOR KAHLE: Mr. President, just for clarification, actually those are a little bit different kind of entities that were mentioned but counties are creatures of the state, that are mandated by the state to do certain things. I guess about all we are mandating them to do now is to pay taxes but I think the state does have the responsibility because of the close relationship and the fact that funds are intermingled between the state and the counties so I do think it is the responsibility of the state to see that the audit is performed and to see that it is paid for.

SENATOR LAMB: Senator Vickers, to close on your amendment.

SENATOR VICKERS: Mr. President and members, I thought that all I was doing or trying to do with this amendment was to make it equal and equitable as far as this percentage of reduction was concerned as it applied to that portion of the fund that was funded from the General Fund sources, and as I read the new language in 942 it seemed to me that the philosophy was being espoused that if it was a state agency that the cost of the audit should be reduced by the percentage that the General Fund made up of the funding of that agency, and all I am saying is that that same philosophy, it would seem to me, should apply to any other political subdivisions that might fall under this act. 'iow whether it be just counties and ESUs or who all it might be, I really don't know, but it just seemed to me that the same philosophy, if the philosophy applies to state agencies that General Fund dollars shouldn't be turned right around and sent back to the State Auditor's Office for auditing that function, then I don't know why it should not apply the same philosophy to political subdivisions that fall under this provision. So that in a nut shell was all I was attempting to do. As Senator Warner used the word "equity" and I would agree with him that equity is I thought what I was trying to do and I still do. I urge adoption of this amendment.

SENATOR LAMB: The motion is the adoption of the Vickers amendment. All those in support vote yes, all those opposed vote no. We have students from Senator Carsten's District, 17 seventh and eighth grade students from St. Andrew's School in Tecumseh. The teacher is Sister Alyce. They are in the North balcony. Would you please stand and be recognized? Welcome to your Legislature. We also have some guests of Senator Apking under the South balcony, her sister, Dr. Colleen Dilley of Fremont; her sister's houseguests, Mr. and Mrs. Fiske and daughters, Ingrid and Marita, and Mr. Larson, all of Kil, Sweden. Welcome to Nebraska. Welcome