

difficult ward. John chose to take on this responsibility. In the process, because the ward came in late, couldn't get into the house because of John's hearing problem there was damage to the frame as well as the door in the amount of \$691.81. Normally when there is damage to a foster parent's home there is usually payment, depends on the particular instance, but if there is warning to the foster parent then there is no payment. In this particular case, there was no warning to the extent of John's psychological problems and after the committee heard testimony in that regard in the form of a letter and oral testimony made to committee counsel, the committee voted to recommend payment for the repair of the door as well as the frame in the amount of \$691.81. The next claim is in the form of to Robert and Marjorie Knisely. In 1986, the Legislature made a change in the income tax which resulted in income tax earned outside the state as no longer taxable to residents. In the process of the '87 and '88 taxable year, an accountant made an error in the preparation of those taxes. The error was in the amount of \$130,289. This amount was an error that was later assessed against the accountant under his errors and omissions and the payment was made by an insurance company back to Robert and Marjorie Knisely. It wasn't, in fact, an overpayment of taxes due but rather a payment of taxes that were not owing to the State of Nebraska, so, in fact, it was an overpayment. The committee, in hearing the testimony from the attorney as well as the accountant who prepared the taxes, felt that the state should not be unjustly enriched and recommended that the Legislature pay the amount of \$130,000 and without any interest payment that they were requesting. I think the interest payment was in the neighborhood of about 200,000, but the original claim was in the amount of approximately \$130,000. The committee chose to include that as an amendment to the claims bill. The next one is Belinda Reed. Belinda was a noncustodial parent that at the time of the incident in April of 1994 had a son in the Youth Development Center in Kearney where he had broken his arm. He was then sent out on parole or given in custody to the father, the custodial parent. The son's arm was broken. The father did not get the repair to the arm that should have taken place immediately and when Belinda finally got custody back of the child, she went ahead and had the arm x-rayed and a cast placed on the arm. Belinda was under the impression, in talking to the Youth Development Center, that these expenses that she incurred for the repair of her son's arm would be paid by the State of Nebraska since her son's arm was injured while in the care of the State of Nebraska. The State Claims Board voted to