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| <b>NEBRASKA<br/>ACCOUNTABILITY AND<br/>DISCLOSURE COMMISSION</b><br>1225 L St., Suite 400<br>P.O. Box 95086<br>Lincoln, NE 68509<br>(402) 471-2522<br>www.nadc.nebraska.gov | <h1 style="text-align: center;">STATEMENT<br/>OF<br/>FINANCIAL<br/>INTERESTS</h1> <h2 style="text-align: center;">NADC FORM C-1</h2> | POSTMARK<br>DATE    | email 2-1-23 |
|                                                                                                                                                                             |                                                                                                                                      | MICROFILM<br>NUMBER |              |
|                                                                                                                                                                             |                                                                                                                                      | OFFICE USE ONLY     |              |

- Candidates for designated offices and holders of designated offices and positions must file this statement with the Commission. See Sections 1A and 1B of the instructions.
- Candidates (including incumbents) subject to this filing requirement must file this statement in order to have their names appear on the ballot. (See Instructions).
- Designated officeholders and holders of designated positions must file this statement with the Commission annually.
- Dollar values need not be report for any item, except Item 11.
- Persons who fail to file as required are subject to a civil penalty of up to \$2,000.

**ITEM 1 YOUR NAME, ADDRESS AND PHONE NUMBER**

Name KORELL KRISTI K. Telephone No. 308-340-7264  
 LAST FIRST MIDDLE  
 Address 807 EAST G ST. MCCOOK NE 69001  
 STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE

**ITEM 2 OCCASION FOR FILING (Check Appropriate Box)**

- ☒ A candidate for elective office
 ☐ Left office or position  
☐ Annual officeholder's or state employee's report
 ☐ Newly appointed to office or position

**ITEM 3 OFFICE HELD & TERM OF OFFICE (Incumbent elected/appointed officials and state employees. See 1B of instructions)**

List the office or position you currently hold which requires this filing. If you have left office, list the office you held.

Office or Position: COUNTY ASSESSOR Term: 1/1/23 12/31/26  
 BEGINS ENDS

Name of City, County, District, or State Agency: RED WILLOW COUNTY

**ITEM 4 OFFICE SOUGHT (Candidates only. See 1A of instructions)**

List the office sought which requires this filing.

Office: COUNTY ASSESSOR

Name of City, County, District, or State Office: RED WILLOW COUNTY

**ITEM 5 PERIOD COVERED BY THIS STATEMENT**

This statement must cover all financial interests for the entire "preceding calendar year" and not just as of year-end. If you have left office, this statement must cover all financial interests from the end of the calendar year for which you previously filed up to and including the date you left office.

☒ This statement covers the preceding calendar year January 1 through December 31, 2022

☐ Left office, this statement covers the period January 1, \_\_\_\_\_ to \_\_\_\_\_  
 (DATE YOU LEFT OFFICE OR POSITION)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ITEM 6 SOURCES OF INCOME OF OVER \$1,000</b>                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                        |
| Income includes money or any other form of recompense constituting income under the Internal Revenue Code. (See definitions)                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                        |
| Name and address of any source* (including an individual, business, body of government, political subdivision or body corporate) from which income of over \$1,000 was received.                                                                                                                                                                                                                                                                       | List the nature of the source's business and the nature of the services you rendered or the circumstances under which income was received. NOTE: Do not list the amount of the income. |
| <b>List your Government position if you were paid more than \$1,000.</b>                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                        |
| 1.) RED WILLOW COUNTY<br>502 NORRIS AVE.<br>MCCOOK, NE 69001                                                                                                                                                                                                                                                                                                                                                                                           | 1a.) KRISTI KORELL, SALARY                                                                                                                                                             |
| 2.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2a.)                                                                                                                                                                                   |
| 3.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3a.)                                                                                                                                                                                   |
| 4.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4a.)                                                                                                                                                                                   |
| <p>*NOTE: IF INCOME RESULTED FROM EMPLOYMENT BY, OPERATION OF OR PARTICIPATION IN A PROPRIETORSHIP, PARTNERSHIP, CORPORATION OR OTHER PERSON. LIST THE SAME AS THE SOURCE OF INCOME, BUT NOT THE PATRONS, CUSTOMERS, PATIENTS, OR CLIENTS THEREOF.</p>                                                                                                                                                                                                 |                                                                                                                                                                                        |
| <b>ITEM 7 BUSINESSES WITH WHICH YOU ARE ASSOCIATED Including Non Profits (See definitions)</b>                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                        |
| Name and address of all businesses, organizations, or associations (profit and non-profit) with which you held a position of officer, director, limited liability company member, partner, or stockholder and any entity in which you held a position of trustee. Such reporting is required based on the position held, not on whether income was received. You need <b>not</b> report business associations which are otherwise listed under Item 6. |                                                                                                                                                                                        |
| Name and Address of Business or Organization.                                                                                                                                                                                                                                                                                                                                                                                                          | Nature of Association                                                                                                                                                                  |
| <b>If you have nothing to report, write NONE</b>                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                        |
| 1.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1a.)                                                                                                                                                                                   |
| 2.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2a.)                                                                                                                                                                                   |
| 3.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3a.)                                                                                                                                                                                   |
| 4.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4a.)                                                                                                                                                                                   |
| 5.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5a.)                                                                                                                                                                                   |
| 6.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6a.)                                                                                                                                                                                   |
| 7.)                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 7a.)                                                                                                                                                                                   |

|               |                                                                                                                                             |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ITEM 8</b> | <b>REAL PROPERTY OF THE FILER IN NEBRASKA (Real property valued at less than \$1,000 and your personal residence need not be reported.)</b> |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------|

List all real property in Nebraska in your name or in which you have a direct ownership interest. The description required must be sufficient to identify the location of the property. Exceptions: You need not report real property owned by a business listed in Item 6 or 7, your personal residence or real property valued at less than \$1,000. Personal residence refers to your principal dwelling-house and adjacent land used for house-hold purposes, such as lawns and gardens.

| Location of Property<br>(Description or Address) | Nature of Property<br>(such as: agricultural, commercial, industrial, residential-rental) |
|--------------------------------------------------|-------------------------------------------------------------------------------------------|
|--------------------------------------------------|-------------------------------------------------------------------------------------------|

**If you have nothing to report, write NONE**

NONE

|               |                                                                                                                                                                              |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ITEM 9</b> | <b>OTHER FINANCIAL INTERESTS AND PROPERTY HELD DURING THE PERIOD OF THIS STATEMENT WHICH EXCEEDED A FAIR MARKET VALUE OF \$1,000 AT ANY TIME DURING THE REPORTING PERIOD</b> |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

(a) List the names and addresses of the institutions in which you had checking and savings accounts and certificates of deposit.

| Financial Institution | Address |
|-----------------------|---------|
|-----------------------|---------|

**If you have nothing to report, write NONE**

MCCOOK NATIONAL BANK

220 NORRIS AVE.  
MCCOOK, NE 69001

KRD FEDERAL CREDIT UNION

1001 WEST B  
MCCOOK, NE 69001

(b) List the names of the issuers of all stocks, bonds, and government securities, not otherwise listed under Items 6 or 7.

**If you have nothing to report, write NONE**

NONE

(c) Describe other property owned or held for the production of income not otherwise disclosed in Items 6, 7, 8 or 9(a)(b). Include leaseholds and other interests in real estate, promissory notes and other obligations owed to you, beneficial interests in trusts and estates, cash value life insurance, IRAs, deferred income and retirement plans. Exception: Do not include accounts receivable, inventory, fixtures and equipment owned or used by a business listed in Items 6 & 7 or household goods, personal automobiles and other tangible personal property unless such property was held primarily for sale or exchange.

**If you have nothing to report, write NONE**

RED WILLOW COUNTY (LIFE INS.)  
NORTH AMERICAN CO. (LIFE INS.)  
NEBRASKA PUBLIC EMPLOYEES RETIREMENT  
IRA (MCCOOK NATIONAL BANK)

|                |                                                                                                              |
|----------------|--------------------------------------------------------------------------------------------------------------|
| <b>ITEM 10</b> | <b>CREDITORS TO WHOM \$1,000 OR MORE WAS OWED OR GUARANTEED BY YOU OR A MEMBER OF YOUR IMMEDIATE FAMILY.</b> |
|----------------|--------------------------------------------------------------------------------------------------------------|

Exception: Loans from a relative and land contracts which have been recorded with the County Clerk or Register of Deeds need **not** be reported. Accounts payable, debts arising out of retail installment transactions or loans made by a financial institution in the ordinary course of business need **not** be reported.

|                                                  |         |
|--------------------------------------------------|---------|
| Name                                             | Address |
| <b>If you have nothing to report, write NONE</b> |         |
| NONE                                             |         |

|                |                                                                                                                                                         |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ITEM 11</b> | <b>SOURCES OF GIFTS OF A VALUE OF MORE THAN \$100 RECEIVED EXCEPT GIFTS FROM RELATIVES. (See definitions) If you have nothing to report, write NONE</b> |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

| Name and address of Donor                        | Occupation or nature of business of Donor | Value of Gift<br>(See Key Below) | Description of Gift and Circumstances or Occasion for Gift |
|--------------------------------------------------|-------------------------------------------|----------------------------------|------------------------------------------------------------|
| <b>If you have nothing to report, write NONE</b> |                                           |                                  |                                                            |
| NONE                                             |                                           | Choose Value:                    |                                                            |
|                                                  |                                           | Choose Value:                    |                                                            |
|                                                  |                                           | Choose Value:                    |                                                            |
|                                                  |                                           | Choose Value:                    |                                                            |
|                                                  |                                           | Choose Value:                    |                                                            |
|                                                  |                                           | Choose Value:                    |                                                            |
|                                                  |                                           | Choose Value:                    |                                                            |
|                                                  |                                           | Choose Value:                    |                                                            |

The monetary value of each gift shall be categorized based on the good faith estimate of the filer. For each reported gift insert in the Value column the letter which corresponds to the value category of the gift. The value categories are:  
A) \$100.01 to \$200; B) \$200.01 to \$500; C) \$500.01 to \$1,000; D) \$1,000.01 or more.

|                |                                     |
|----------------|-------------------------------------|
| <b>ITEM 12</b> | <b>SIGNATURE OF FILER AND DATE.</b> |
|----------------|-------------------------------------|

I hereby state that I have used all reasonable diligence in the preparation of this Statement and that to the best of my knowledge it is true and complete.

|                                                                                     |        |
|-------------------------------------------------------------------------------------|--------|
|  | 2/1/23 |
| (Signature of Filer)                                                                | (Date) |

**Criminal Penalties:** Any person who files a statement knowing that information is false shall be guilty of a Class IV Felony, See §49-14,134, Nebraska Revised Statutes.

## General Information - Filing Requirements

### I. Who Should File:

A. Candidates for the offices of Governor, Lt. Governor, Attorney General, Auditor of Public Accounts, Secretary of State, State Treasurer, State Board of Education, Public Service Commission, Board of Regents of the University of Nebraska, State Legislature, Board of Directors of a Public Power District, Mayor and City Council of the cities of Omaha and Lincoln, and any elective county office.

### B. Officeholders

1. Any person holding an office listed in 1A above.
2. A member of a land use planning commission or zoning commission of any county with a population of more than 100,000 residents.
3. State officeholders, state officials and state employees specified in §49-1493 of the Nebraska Statutes or Title 4, Chapter 2 of the Commission's rules and regulations.

### II. When and Where to File:

- A. Candidates for the elective offices listed in 1A, above, should file with the Commission by **March 1<sup>st</sup>** of the year of the election. The filing must cover the calendar year prior to the election. **Failure to file a Statement of Financial Interests as required may result in the candidate's name not appearing on the ballot.**
- B. Special Note: A candidate who files during the calendar year before the election to appear on the ballot must file two Statements with the Commission. The first must cover the calendar year prior to the date of filing to appear on the ballot. The second must be filed by March 1<sup>st</sup> of the year of the election and must cover the calendar year prior to the year of the election. **Failure to file a Statement of Financial Interests as required may result in the candidate's name not appearing on the ballot.**
- C. Officeholders, officials and employees referred to in 1B, above, must file with the Commission on or before **March 1<sup>st</sup>** of each year in which they hold the position.

D. Officeholders, officials and employees referred to in 1B, above, who are appointed to the position must file with the Commission prior to assuming the duties of the office or position. If confirmation is required, the filing should be made prior to assuming the duties of office or position or prior to confirmation, whichever comes first. This filing need not be made with the election official.

E. Within 30 days after leaving an office or a position listed in 1B, above, a statement should be filed with the Commission. The filing should cover a period beginning with the closing date of the prior statement through the date that the person left the office or position. This filing need not be made with the election official.

### III. Potential Conflict of Interest Filings:

The individuals listed under 1B above are required to file a Potential Conflict of Interest Statement (NADC Form C-2) whenever a potential conflict of interest arises. A public official or public employee has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which could result in a financial benefit or financial detriment to: a) the public official; b) a member of his or her immediate family; or c) a business with which he or she is associated. The financial benefit must be distinguishable from that experienced by the general public or a broad segment of it.

### IV. FORMS:

- A. Hard copies of forms may be obtained by contacting the Commission office. Forms may also be obtained from the Commission's website at [www.nadc.nebraska.gov](http://www.nadc.nebraska.gov).
- B. Forms may be downloaded onto a computer hard drive, completed, printed, and mailed or otherwise sent to the Commission. A copy of the filing may be preserved on the hard drive of a computer for future reference.

### Definitions

**Business** - means any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust, activity or entity.

**Business with which the individual is associated** - means a business (1) in which the individual is a partner, Limited Liability Company Member, director, or officer, or (2) in which the individual or a member of the individual's immediate family is a stockholder of closed corporation stock worth one thousand dollars or more at fair market value or which represents more than a five percent equity interest, or is a stockholder of publicly traded stock worth ten thousand dollars or more at fair market value or which represents more than ten per cent equity interest. An individual who occupies a confidential professional relationship protected by law shall be exempt from this section. This section shall not apply to publicly traded stock under a trading account if the filer reports the name and address of the stockbroker.

**Elective office** - means a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

**Financial Institution** - As used in section 49-1496, financial institution means a bank, savings bank, building and loan association, savings and loan association, or credit union, whether chartered by the United States, the department, or a foreign state agency; any other similar organization which is covered by federal deposit insurance; or a trust company. See section 8-801.03(1) of the state statutes.

**Gift** - means a payment, subscription, advance, forbearance, rendering or deposit of money, services, or anything of value, unless consideration of equal or greater value is given therefor. Gift shall not include a campaign contribution otherwise reported as required by law, a commercially reasonable loan made in the ordinary course of business, a gift received from a relative, a breakfast, luncheon, dinner or other refreshments consisting of food or beverage for immediate consumption, or the occasional provision of transportation within the State of Nebraska.

**Relative** - means any person related to another by blood or marriage to the third degree of consanguinity, including a foster parent, foster child, step-parent, stepchild, and adopted children and their adoptive parents.

**Income** - means any money or anything of value received, or to be received as a claim on future services, whether in the form of a fee, salary, expense, allowance, forbearance, forgiveness, interest, dividend, royalty, rent, capital gain, or any other form of recompense then constituting income under the Internal Revenue Code. You need not report a distribution of principal or the income of an irrevocable trust of a member of your immediate family.

**Person** - means a business, individual, proprietorship, firm, partnership, limited liability company, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Definitions: Sections 49-1407, 49-1408, 49-1417, 49-1423, 49-1425, 49-1426, 49-1438, 49-1497, Revised Nebraska Statutes.

Statutory Authority: Sections 49-1493 to 49-1497, Revised Nebraska Statutes.