

PREFACE

The Nebraska Political Accountability and Disclosure Act (the NPADA) (§§49-1401 et seq, Nebraska Revised Statutes) regulates the financial activities of campaigns by candidates for state or local office in Nebraska. This Treasurer's Guide is designed to assist candidates and treasurers of candidate committees in complying with the provisions of the NPADA which pertain to campaign practices.

Under the NPADA, a candidate committee is formed whenever a candidate's campaign-related receipts or expenditures exceed \$5,000 during any calendar year. Every candidate committee is required to file a *Statement of Organization of a Political Committee* in connection with its formation.

Under the NPADA, a candidate committee is also required to file periodic *Campaign Statements* in connection with the candidate's election campaigns. Incumbent officeholders and other candidates may have an existing candidate committee from a previous election. Those existing committees are also subject to the filing requirements of the NPADA.

Any person (the committee, the candidate, and/or their treasurer) who fails to file required statements in a timely manner is subject to statutory late filing fees.

Under the NPADA, the candidate and the treasurer of his/her candidate committee are jointly responsible for filing complete and accurate disclosures of the committee's financial activities. These filings are considered public records and are made available to the public for inspection. The treasurer of a candidate committee is also responsible for maintaining detailed accounts, records, bills, and receipts necessary to substantiate the information disclosed in statements and reports filed with the Commission.

All filings submitted by a candidate committee are subject to review by the Commission's staff. In addition, all candidate committees are subject to audit by the Commission's staff. **Any person who**

fails to comply with provisions of the NPADA is subject to civil and/or criminal penalties.

Reporting forms are available from the Commission upon request (in person, by mail, or by telephone). Reporting forms are also available from any county election official. In addition, reporting forms can be downloaded from the Commission's website:

<http://nadc.nol.org>

This Treasurer's Guide is not intended to be a substitute for the statutory reporting requirements of the NPADA or for the instructions provided with the reporting forms.

Also, the Campaign Finance Limitation Act (the CFLA) (§§32-1601 et seq, Nebraska Revised Statutes) further regulates the financial activities of campaigns by candidates for Legislature or other statewide offices as specified in the CFLA. This Treasurer's Guide identifies areas where candidates covered under the CFLA should refer to other Commission publications. However, **this Treasurer's Guide does not specifically address the statutory reporting requirements of the CFLA.**

Our staff is dedicated to helping candidates and treasurers of candidate committees comply with the NPADA. Please do not hesitate to contact us for whatever assistance you may need at:

Nebraska Accountability and Disclosure Commission
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Published: October 1, 1981
(Revised: October 2007)

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RULES AND REGULATIONS

Additional information may be found in Title 4, Chapter 10, Rules and Regulations Governing Campaign Practices Under the Nebraska Political Accountability and Disclosure Act and the Campaign Finance Limitation Act. Title 4, Chapter 10 is also known as Rule 10. Copies are available from the Commission. It may be viewed on the Commission's website.

WHO IS COVERED UNDER THE NPADA?

All candidates for state or local elective office in Nebraska are subject to the provisions of the Nebraska Political Accountability and Disclosure Act (the NPADA) pertaining to campaign practices. This includes candidates seeking the following elective offices:

- Governor;
- Secretary of State, Auditor of Public Accounts, State Treasurer, or Attorney General;
- Member of the State Board of Education;
- Member of the University of Nebraska Board of Regents;
- Member of the Public Service Commission;
- Member of the State Legislature;
- Member of a Public Power District's Board of Directors;
- Member of a Natural Resources District's Board of Directors;
- Member of a Technical Community College's Board of Governors;
- Any elected county office;
- Any elected city, village, or township office;
- Member of a school district's board of education;
- Any other elected state or local office in Nebraska.

Candidates for federal elective office are not subject to the provisions of the NPADA.

WHO IS A CANDIDATE?

Under the NPADA, you are a candidate if:

1. You receive a contribution or make an expenditure, or give consent for another person to do so, in connection with your nomination or election to a state or local elective office, regardless of whether the specific office is known at the time the contribution is received or the expenditure is made; or
2. You file for candidacy for state or local elective office with either the Secretary of State or the appropriate county official; or
3. You are an officeholder eligible for re-election to the same state or local elective office; or
4. You are an officeholder subject to a recall vote.

GENERAL REQUIREMENTS OF A CANDIDATE COMMITTEE

Under the NPADA, if a candidate raises, receives, or spends more than \$5,000 during a calendar year to support his/her nomination or election, then that candidate has formed a candidate committee.

NOTE: Candidates who have previously sought elective public office may already have a registered candidate committee. Information on currently registered committees may be obtained from the Commission.

Upon its formation, a candidate committee must:

1. Appoint a committee treasurer who is a qualified elector of the State of Nebraska.
2. Designate one account in a financial institution in Nebraska as the committee's official depository. All funds received by the committee must be deposited into this account. All expenditures made by the committee must be made from this account.
3. File a *Statement of Organization of a Political Committee* (NADC Form A-1) within **10 days** after the committee's formation. This statement must list the committee's name, street address, candidate, and treasurer. This statement must

also list the location of the committee's depository account. If the committee is formed in the **30 days** immediately preceding the election, the committee must file its Statement of Organization within **2 days** after the committee is formed.

4. Pay a filing fee of \$100 payable to the State of Nebraska.

CFLA NOTE: Candidates subject to the CFLA have additional organizational requirements. For information concerning these additional requirements, please refer to the appropriate Campaign Finance Limitation Act Candidate Brochure. This is a separate publication available from the Commission.

The offices subject to the CFLA vary from election year to election year. Under current law, candidates for the Legislature are subject to the CFLA. Candidates for the following offices may also be subject to the CFLA: Governor; State Treasurer; Secretary of State; Attorney General; Auditor of Public Accounts; Public Service Commission; Board of Regents of the University of Nebraska; and State Board of Education. You may check with the Commission to determine which elective offices are subject to the CFLA for a specific election.

After its formation, a candidate committee must file periodic *Campaign Statements* (NADC Form B-1), which disclose contributions received and expenditures made by the committee.

A candidate committee must maintain adequate records to document all contributions received and all expenditures made by the committee, and to document contributions and expenditures reported on the committee's *Campaign Statements*.

RESPONSIBILITIES OF THE COMMITTEE TREASURER

Under the NPADA, each candidate committee must appoint a treasurer who is a qualified elector of the State of Nebraska. A committee may also designate an assistant treasurer to act in lieu of the treasurer. A candidate may appoint himself/herself as the committee treasurer. If the candidate chooses another individual to

serve as committee treasurer and that position becomes vacant, then the candidate assumes the position until a replacement is named.

The treasurer is the key member of the committee and is responsible for maintaining the committee's records and for preparing all reports required under the NPADA. Each expenditure made by the committee must be authorized by the committee's treasurer or the treasurer's designee.

The committee treasurer must keep a detailed record of the following:

- The name and address of each person, including the candidate, from whom a contribution is received by the committee, the date each contribution is received, and the amount of each contribution received. If the contributor is a political committee, the name of the contributor's treasurer must also be recorded. If the contribution is received through an intermediary (an "earmarked" contribution), the name and address of both the contributor and the intermediary must be recorded.
- The name and address of each person to whom an expenditure is made by the committee or an agent of the committee, the purpose of each expenditure, the date of each expenditure, and the amount of each expenditure. This information must also be recorded for disbursements from a petty cash fund, if the committee has one.
- The date and the amount of each loan received by the committee, the name and address of each lender, and the date and amount of each loan repayment. The name and address of any person who is either directly, indirectly, or contingently liable on each loan must also be recorded.

Under the NPADA, the committee treasurer must maintain detailed accounts, records, bills, and receipts necessary to substantiate the information contained in statements and reports filed with the Commission. The treasurer must maintain this documentation for

at least five (5) years after the committee's dissolution, and must make these records available for inspection as requested by the Commission.

THE COMMITTEE DEPOSITORY

Under the NPADA, a candidate committee must designate one account in a financial institution in Nebraska as its official depository. All monies received and all cash expenditures made by the committee must pass through and be recorded in this account.

A candidate committee may establish secondary accounts for the sole purpose of depositing contributions received by the committee. These deposits must be promptly transferred to the committee's official depository. A candidate committee may not make expenditures from a secondary account.

A candidate committee should list the name of each contributor and the amount of each contribution on the committee's deposit slips.

Contributions received by a candidate committee shall not be commingled with the funds of any other person, including the personal funds of the candidate.

A candidate committee must preserve its account statements, deposit slips, cancelled checks, and account memos from the committee's depository account for a period of five (5) years after the committee's dissolution.

INVESTMENT OF COMMITTEE FUNDS

A candidate committee may invest its funds in interest-bearing accounts in Nebraska financial institutions. A candidate committee may also invest its funds in investments authorized in the Nebraska Capital Expansion Act (§§72-1261 through 72-1269, Nebraska Revised Statutes) and in the Nebraska State Funds Investment Act (§§72-1237 to 72-1260, Nebraska Revised Statutes).

CONTRIBUTIONS TO THE COMMITTEE

Under the NPADA, a "contribution" is defined as a payment, gift, subscription, assessment, expenditure, contract, payment for services, dues, advance, forbearance, loan, donation, pledge, or promise of money or anything of monetary value to a person, which is made for the purpose of influencing the nomination or election of a candidate.

Under the NPADA, a contribution is considered received on the date it is received by or comes under the control of the candidate, the treasurer, or an agent of either (not the date it is deposited). All contributions received by any individual acting on behalf of a candidate committee must be reported to the committee treasurer within five (5) days of their receipt, and not later than the closing date of the *Campaign Statement* next due.

All contributions received by a candidate committee fall into one of four classes:

1. Cash contributions are monies (currency, checks, money orders) received by the committee.
2. In-kind contributions are anything of value other than money received by the committee. Goods and services donated to a committee (such as donated materials for yard signs or donated office space) are considered in-kind contributions. Expenses incurred by the committee, but paid for by others on the committee's behalf, are also considered in-kind contributions.
3. Pledged contributions are promises (oral or written) of future payments (cash or in-kind) to the committee. A pledged contribution is considered a contribution on the date the pledge is made to the committee.
NOTE: payment of a previously reported pledge is not considered a contribution.
4. Loans are contributions of money that will be repaid by the committee.

Under the NPADA, a candidate's own money or resources used for campaign purposes is considered a contribution.

Under the NPADA, an offer or tender of a contribution is considered a contribution, and the candidate committee must record and report the contribution as required, unless the contribution is rejected or returned by the committee within a reasonable time (and no later than the closing date of the next *Campaign Statement* required to be filed by the committee).

Under the NPADA, there are no dollar limitations on the amount that a person may contribute to a candidate committee.

CFLA NOTE: Candidates for Legislature, along with candidates for any other office covered under the CFLA, are subject to aggregate limits on contributions they may receive from "persons other than individuals". For information on these aggregate contribution limits, please refer to the appropriate Campaign Finance Limitation Act Candidate Brochure, a separate publication available from the Commission. When requesting this publication, please specify the office sought.

Under the NPADA, there are certain restrictions on contributions that a candidate committee may accept:

- A contribution of more than \$50 in the form of currency may not be accepted. All cash contributions of more than \$50 must be received via written instrument (i.e., check) containing the names of the payor and the payee.
- A contribution from a person under contract with the Lottery Division of the Nebraska Department of Revenue as a lottery contractor for a major procurement (as defined under §9-803, Nebraska Revised Statutes), or from a person acting on behalf of such a lottery contractor, may not be accepted.

Also, a contribution from a lottery contractor (as defined under §9-803); an officer of a lottery contractor; a political action committee established by a lottery contractor; or anyone acting

on behalf of a lottery contractor, one of its officers, or its political action committee may not be accepted by a candidate for state elective office.

- An anonymous contribution may not be accepted. All anonymous contributions received by a committee must be donated to a tax-exempt charitable organization (a receipt from the charity is required as documentation).
EXCEPTION: Contributions of \$50 or less received either as the result of a fundraising event or from the sale of political merchandise are not considered anonymous contributions.

Under the NPADA, a "fundraising event" is defined as an event such as a dinner, reception, testimonial, rally, auction or similar affair through which contributions are solicited or received by such means as the purchase of a ticket, the payment of an attendance fee, or the purchase of goods or services.

NOTE: Nebraska law prohibits the use of proceeds from lottery or raffle activity in any political campaign on behalf of any elected official or any other person who is or has been a candidate for state or local office.

A contribution drawn on a joint checking account shall be considered a contribution from the person signing the check, unless the check is accompanied by a statement indicating the amount to be attributed to each person.

A contribution drawn on a business account shall be considered a contribution from the business entity. Under the NPADA, "business" includes any corporation, partnership, limited liability company, sole proprietorship, association, organization, trust, or entity.

A contribution made by a minor shall be reported as a contribution from the minor's parent or guardian.

A person may not make a contribution in a name other than the person's legal name. It is unlawful to hide the actual source of a

contribution by giving the contribution to a person who by arrangement will transfer the contribution to a candidate committee. Such an "earmarked" contribution may be made only if the intermediary or agent who transfers the contribution files a *Report of Earmarked Contribution* (NADC Form B-3) with the Commission and with the end recipient.

The following items are NOT considered contributions:

- An offer or tender of a contribution that is expressly and unconditionally rejected or returned;
- Volunteer personal services provided without compensation;
- Personal travel expenses of less than \$250 in a calendar year voluntarily incurred by an individual without any understanding that the costs will be directly or indirectly repaid;
- Food and beverages, not to exceed \$50 in value during a calendar year, which are donated by an individual and for which reimbursement is not given.

All contributions and other money received by a candidate committee should be recorded and deposited promptly. Contributions received by the candidate and other individuals acting on behalf of a committee must be reported promptly to the committee's treasurer and in no event later than the closing date of any *Campaign Statement* required to be filed by the committee.

NOTE: Any contribution of \$1,000 or more received fourteen days before an election is considered a "late contribution", and must be reported as such. A loan of \$1,000 or more received fourteen days before the election is also considered a "late contribution", and must be reported as such on NADC Form B-5. (See *Report of Late Contribution* on p. 26.) "Late contributions" received must also be reported on the post-election *Campaign Statement*.

RESTRICTIONS ON LOANS AND INTEREST

Loan Restrictions: Under the NPADA, there are limits on the amount of loans a candidate and his/her committee may receive for campaign purposes. These limits apply to two separate and distinct time periods:

1. Prior to or during the first thirty (30) days after its formation, a candidate committee may not accept loans totaling more than \$15,000. Loans received during this initial period are not considered under any other loan limit.
2. Beginning with the thirty-first (31st) day after its formation, a candidate committee may not accept loans totaling more than fifty percent (50%) of contributions of money received which are other than the proceeds of loans. This restriction continues through the end of the term of the office to which the candidate sought nomination or election, regardless of whether the candidate is elected to office.

EXAMPLE, Six-Year Office: An officeholder first formed a committee on January 1, 2002 and was first elected in 2002. The candidate is running for re-election in 2008. Total loans accepted by his/her committee since February 1, 2002 (the 31st day after the formation of the committee in 2002) cannot exceed 50% of the contributions of money, other than loans, received by his/her committee since its inception on January 1, 2002.

EXAMPLE, Four-Year Office: An officeholder first formed a committee on January 3, 2004 and was first elected in 2004. The candidate is running for re-election in 2008. Total loans accepted by his/her committee since February 3, 2004 (the 31st day after formation of the committee in 2004) cannot exceed 50% of the contributions of money, other than loans, received by his/her committee since its inception on January 3, 2004.

EXAMPLE, Four-Year Office: An officeholder who was elected in November 2000 and was re-elected in November 2004, is running for a third term to the same office in the year 2008. Total loans

accepted by his/her committee cannot exceed 50% of the contributions of money, other than loans, received by his/her committee since January of 2005 when his/her second term of office began.

The provisions outlined in this section apply to loans from any source, including loans by the candidate to the committee. Contributions from the candidate, other than loans, are not restricted. For example, if a candidate wishes to contribute \$20,000 to his/her committee prior to or during the first 30 days after its formation, only \$15,000 (at most) of that amount could be in the form of a loan. The remaining \$5,000 would have to be a direct contribution which could not, at a later date, be repaid to the candidate.

Interest payment restrictions: Under the NPADA, a candidate committee may not pay interest on a loan made to the committee by the candidate, by a member of the candidate's immediate family, or by a business with which the candidate is associated.

Immediate family means a child residing in the candidate's household, the spouse of the candidate, or an individual claimed by the candidate or the candidate's spouse as a dependent for federal income tax purposes.

Business with which the candidate is associated means a business:

- in which the candidate is a partner, limited liability company member, director, or officer; or
- in which the candidate or a member of the candidate's immediate family, as previously defined, is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a five percent (5%) equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a ten percent (10%) equity interest.

Under the NPADA, a "business" is defined as 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.

EXPENDITURES OF THE COMMITTEE

Under the NPADA, an "expenditure" is defined as a payment, donation, loan, pledge, or promise of payment of money or anything of ascertainable monetary value for goods, materials, services, or facilities made for the purpose of influencing the nomination or election of a candidate.

There are certain restrictions on expenditures that a candidate committee may make:

- An expenditure may not be made without the express authorization of the committee's treasurer, assistant treasurer, or candidate.
- A cash expenditure of more than \$50 may not be made in the form of currency. All cash expenditures of more than \$50 must be made via written instrument drawn on the committee's depository account.
- A check written by the committee may not be made payable to "CASH", except to replenish the committee's petty cash fund.

A candidate committee must make all of its cash expenditures from its depository account, except for expenditures made from a petty cash fund. The uses of and record keeping requirements for a petty cash fund are specified in Title 4, Chapter 10, Section 013 of the Nebraska Administrative Code – Petty Cash Funds, All Committees (see p. 66).

A candidate committee may not make contributions to another candidate committee.

EXCEPTION: A candidate committee may purchase tickets for a fundraising event of another candidate committee.

A candidate committee must maintain the following information concerning its expenditures in the committee's records:

- The full name and street address of each payee, plus the name and address of the actual provider of the goods or services if different than the payee.
- A description of the goods or services for which each expenditure was made.
- The date on which each expenditure was made.
- The amount of each expenditure.

A candidate committee must also maintain the information previously noted for expenditures made by an agent or independent contractor on behalf of the committee.

Under the NPADA, "expenditure" includes a promise of payment. Information concerning unpaid bills and other accrued expenses must be maintained and reported. Expenses not properly reported as being owed by a candidate committee as of the end of any given reporting period will not be allowed as expenditures of the committee in any subsequent reporting period.

Under the NPADA, there is no dollar limitation on the amount that a candidate committee may expend.

CFLA NOTE: Candidates for Legislature, along with candidates for any other office covered under the CFLA, are subject to voluntary expenditure limits. For information on these expenditure limits, please refer to the appropriate [Campaign Finance Limitation Act](#).

[Candidate Brochure](#), a separate publication available from the Commission.

EXPENDITURES OF AGENTS AND CONTRACTORS

A candidate committee must maintain information regarding expenditures made by agents or independent contractors on behalf of the committee. The agent or independent contractor is required to provide this information to the committee.

EXAMPLE: A candidate committee contracts with an advertising agency to secure broadcast time for radio ads. The committee must keep records of the name of, address of, and amounts paid to the advertising agency. The committee must also keep records of the names of, addresses of, and amounts paid to radio stations by the advertising agency on the committee's behalf.

Other than for overhead or normal operating expenditures, **agents and independent contractors may not make expenditures on behalf of a candidate committee unless those expenditures are properly reported.** Any expenditure made by an agent or independent contractor, including an advertising agency, on behalf of a candidate committee must be reported in one of two ways:

1. By the candidate committee as if the committee made the expenditure directly to the vendor or payee; or
2. By the agent or independent contractor on an *Agent's Expenditure Report* (NADC Form B-10).

IMPORTANT: To avoid reporting problems, a candidate committee should consider including in any agreement with an agent or independent contractor a provision specifying who will report expenditures made by the agent or independent contractor on the committee's behalf. Failure to properly report expenditures made by agents or independent contractors may be subject to civil and/or criminal penalties.

CAMPAIGN ADVERTISING REQUIREMENTS

Printed materials that make reference to a candidate's campaign must contain the name and street address of the person or committee paying for the matter. If the person paying for the matter

acts at the direction of a committee, or receives reimbursement from a committee, then that committee is considered to be the person paying for the matter. The following is an example of a disclaimer for printed materials that complies with the law:

Paid for by the Sam Jones for Legislature Committee
1234 North 12th Street
Anywhere, NE 68000

Television and radio advertisements must also include the name of the person or committee who paid for the ads. However, that person's or committee's street address need not be included in the ad if the station(s) broadcasting the ad will agree to keep the person's or committee's name and street address on file and available to the public for six (6) months after the advertisement is broadcast.

A prerecorded message relating to a candidate disseminated by any means of telecommunication shall include the name of the person or committee who paid for the message. A person or committee disseminating by any means of telecommunication a message not prerecorded relating to a candidate shall disclose the name of the person or committee paying for the message upon the request of the recipient of the message. If the message is disseminated through an agent or employee of the person or committee making the expenditure for the message, the disclosure shall be of the identity of the person or committee making the expenditure. A message relating to a candidate which is disseminated by any electronic means (including the internet and email) shall include the name of the person making the expenditure.

Candidates who use their own personal resources and who do not raise or spend more than the \$5,000 threshold requiring formation of a committee are exempt from the requirements to identify campaign advertising. However, if the candidate reaches the \$5,000 threshold requiring formation of a committee, this exemption would no longer apply.

Certain items that are printed or reproduced at the request of the candidate or his/her committee are exempt from the identification requirements. Exempt items include yard signs, bumper stickers, campaign buttons, balloons, T-shirts, billboards, and other items specified in Title 4, Chapter 8 of the Nebraska Administrative Code – Designation of Printed or Reproduced Items Exempt from Disclaimer Requirements and Rules and Regulations on the Size and Placement of Disclaimers (see p. 67).

USE OF CAMPAIGN FUNDS

Under the NPADA, a candidate committee must use its funds for goods, services and facilities in assistance of the candidate's nomination or election. In addition, the NPADA provides that certain specific uses of committee funds are permissible while other specific uses are prohibited.

Expenditures may be made after the election for:

- (a) The necessary continued operation of the campaign office or offices of the candidate committee;
- (b) Social events primarily for the benefit of campaign workers and volunteers or constituents;
- (c) Obtaining public input and opinion;
- (d) Repayment of campaign loans incurred prior to election day;
- (e) Newsletters and other communications of information, thanks, acknowledgments, or greetings, or for the purpose of political organization and planning;
- (f) Gifts of acknowledgment, including flowers and charitable contributions, except that gifts to any one natural person shall not exceed fifty dollars in any one calendar year;
- (g) Meals, lodging, and travel by an officeholder related to his or her candidacy and for members of the immediate family of the officeholder when involved in activities related to his or her candidacy and
- (h) Conference fees, meals, lodging, and travel by an officeholder and his or her government staff when involved in activities related to the duties of his or her public office (including reasonable and necessary expenses of travel calculated to make the officeholder more effective, more knowledgeable or

better able to fulfill his or her duties. See Advisory Opinion #133.);

- (i) In the case of the candidate committee for the Governor, conference fees, meals, lodging, and travel by the Governor, his or her government staff, and his or her immediate family, when involved in activities related to the duties of the Governor. (See §49-1446.03, Nebraska Revised Statutes.)

Expenditures may also be made for the payment of installation and use of telephone and telefax machines in the officeholder's public office for use by the officeholder.

Campaign expenses must be distinguished from a candidate's other expenses such as personal or officeholding expenses. For example, a car leased primarily by the campaign may be occasionally used for other business. Under such circumstances, accurate records of the use of the vehicle must be kept and the campaign committee must be reimbursed for the value of the non-campaign use. Similarly, a camera may be purchased with campaign funds for use in the candidate's campaign. The occasional use of the camera for non-campaign purposes is permitted. However, the cost of the film and developing must be paid from private funds.

Expenses unrelated to the campaign are either personal or officeholding expenses and may not be charged to the campaign, except for certain items described below. For example, membership fees in a professional organization such as a bar association or a medical association are considered personal expenses and may not be paid with campaign funds. However, dues for membership fees or a service organization's fees may be paid from campaign funds if the organization is not one the candidate would normally join, but has done so to enhance his/her campaign.

Campaign funds may be used after an election on behalf of the officeholder for certain types of expenses. (See also §§49-1419, 49-1446.01, 49-1446.02, and 49-1446.03, Nebraska Revised Statutes.) For example, campaign funds may be used to obtain public input and opinion. Thus, campaign funds may be used to commission a public opinion survey for an officeholder. Similarly,

campaign funds may be used to pay for subscriptions to newspapers published or circulated in the officeholder's district if the purpose is to obtain public opinion. Campaign funds may also be used to pay expenses for conference fees, meals, lodging and travel by an officeholder and his or her staff when involved in activities related to the duties of his or her office.

Campaign funds may also be expended for expenses such as the following:

- Babysitters when it is necessary that both the candidate and his/her spouse attend a campaign event. This type of expenditure is not permitted for an event relating to the duties of the officeholder.
- Cameras if used for campaign purposes. Any expense relating to personal use may not be paid with campaign funds. (See Advisory Opinion #105.)
- Cellular phones and car phones used primarily for campaign purposes or for communicating with constituents. Detailed records documenting amounts paid from campaign funds are required. All costs associated with personal or other private use must be reimbursed to the campaign.
- Christmas and other greeting cards.
- Donations or gifts to charitable organizations. (See Advisory Opinion #118 which permits gifts to a school 4-H project.)
- Football tickets to be given as gifts, provided that no one individual receives gifts totaling a value of more than \$50 in any calendar year. Candidates may not make personal use of football tickets purchased with campaign funds.
- Gifts of acknowledgment to individuals, including flowers, so long as no individual is given gifts totaling a value of more than \$50 in any calendar year.

- Lease of a vehicle for campaign purposes. If the vehicle is also used for non-campaign purposes, the prorated portion of such cost must be reimbursed to the committee. (See Advisory Opinion #85.)
- Membership fees to join service organizations (but not professional organizations) for the purpose of furthering one's candidacy. (See Advisory Opinion #88.)
- Newsletters to constituents.
- Office equipment such as typewriters or computers for use in the campaign or for soliciting public input and opinion, as long as the equipment is not located in the governmental office of the candidate and not used in connection with fulfilling the duties of public office. (See Advisory Opinion #60.)
- Public opinion polls. (See Advisory Opinion #80.)
- Registration or attendance fees for conferences related to the holding of public office.
- Social events primarily for the benefit of campaign workers, volunteers and constituents.
- Subscriptions to newspapers published or circulated within the officeholder's district. (See Advisory Opinion #86.)
- Telephone and telefax machines in an officeholder's public office for use by the officeholder.
- Travel expenses of the candidate and his or her immediate family members to attend a national political party convention.
- Travel expenses of an officeholder or his or her staff if related to the duties of the officeholder. This includes reasonable and necessary expenses of travel calculated to make the officeholder more effective, more knowledgeable or better able to fulfill his or her duties. (See Advisory Opinion #133.)

Campaign funds may **NOT** be expended for personal expenses, including expenses such as the following:

- Clothes for the candidate or his or her immediate family, including the rental of tuxedos, evening gowns or costumes. Certain items of clothing, such as campaign T-shirts or hats, may be purchased for fundraising purposes or for campaign advertising.
- Contributions to the committee of another candidate, except for the purchase of tickets to a fundraising event of another candidate.
- Contributions to candidates for federal office. Exceptions may be made for the purchase of tickets to a fundraising event where it can be shown that the candidacy of the state or local candidate will receive a direct benefit through presence at the event.
- Contributions to political party committees, except for the purchase of tickets to a fundraising event or in cases where the candidate receives a direct benefit or service as a result of the contribution.
- Installment payments for an automobile or other vehicle.
- Medical or dental expenses for the candidate or his or her immediate family.
- Mortgage or rental payments for the candidate's residence or temporary residence. (See Advisory Opinion #55.)
- Office supplies, staff, or furnishings for the governmental office of the candidate, including such items as typewriters, computers, microwaves, bookshelves, coffee makers, televisions, cable hookups or access fees.
- Personal debts, including installment payments on personal loans (except campaign loans).

- Personal expenses, such as eyeglasses or contact lenses, or hair styling.
- Personal services, including those of lawyers and accountants, except for services rendered to the campaign subject to reporting pursuant to §49-1455, Nebraska Revised Statutes.
- Travel expenses by a spouse or immediate family member of an officeholder for activities related to the duties of the officeholder (With the exception of the Governor. See p. 17).

All expenses paid from campaign funds must be supported by detailed records, including invoices or receipts. Expenses paid for travel may only include reasonable and necessary expenses for meals, lodging and travel that have not otherwise been reimbursed or paid by others. Records relating to the payment of travel expenses must include the date, destination and purpose of the travel as well as a description of the method for calculating reimbursement.

CFLA NOTE: Public funds received pursuant to the provisions of the CFLA may be used only for purposes specifically authorized in the CFLA.

RECORD KEEPING REQUIREMENTS

The treasurer of each committee shall maintain detailed records for all contributions or other receipts of the committee. These records shall include all bank statements, deposit slips, receipts, and other written records necessary to document the following:

- The name and address of each contributor.
- The amount of each contribution or other receipt.
- The date of receipt for each contribution or other receipt (NOTE: a contribution is considered received on the date it is received by or comes under the control of the candidate, the treasurer, or an agent of either).

- The cumulative amount contributed by a person for the election period or annual reporting period.

The committee's records of contributions received must also contain the following information:

- For contributions received from a political committee, the full name of the contributing committee's treasurer.
- For in-kind contributions received, a description of the goods or services received and the value of those goods or services.
- For earmarked contributions received, the name and address of both the actual contributor of the funds and the intermediary or agent who delivered the funds.
- For pledges received, the name and address of the person making the pledge, the date the pledge was made, the amount of the pledge, and the date the pledge is expected to be paid.
- For loans received, the name and address of the person making the loan, the date and the amount of the loan, and the name and address of any guarantor of the loan.
- Also for loans received, the date and amount of each repayment on each loan, and a copy of the check or other written instrument by which any loan repayment is made.

The treasurer of each committee shall also maintain detailed records of all expenditures made by the committee. These records shall include all bank statements, cancelled checks, receipts, bills, invoices, and other written records necessary to document the following:

- The full name and street address of each payee, plus the name and street address of the actual provider of the goods or services if different than the payee.

- A description of the goods or services for which each expenditure was made.
- The date each expenditure was made.
- The amount of each expenditure.

If expenditures are made to an agent or independent contractor and the agent or contractor makes expenditures on behalf of the committee, a detailed record of such expenditures shall be obtained and kept with other committee records.

The committee's records shall include all bank statements and all cancelled checks for the committee's depository account. If the financial institution normally provides only photocopies of cancelled checks, the photocopies of the cancelled checks shall be kept. If the financial institution does not normally provide either original or photocopied cancelled checks except upon request and/or for a charge, the committee need not keep photocopies of the cancelled checks in its records, but shall secure copies of those cancelled checks at its own expense if so requested by the Commission.

A check register, log or ledger of the checks issued on the official depository shall be maintained by the treasurer.

REMINDER: All committee records must be maintained for at least five (5) years after the committee's dissolution, and must be made available for inspection as requested by the Commission.

CANDIDATE COMMITTEE REPORTING REQUIREMENTS

Where to File: All candidate committees must file certain campaign statements and other reports with the Commission. The requirement to file campaign statements with the local county election official has been repealed.

When to File: The NPADA establishes the due dates for the filing of required campaign statements and other reports. If a statutory due

date falls on a weekend or holiday, the actual due date for that filing is the next business day.

EXAMPLE: A required filing that would normally be due on April 13, 2008 (a Sunday), is actually due on April 14, 2008 (the next business day).

A required campaign statement or other report is filed on time if it is either received in the Commission's office or postmarked by the U.S. Postal Service on or before its due date. This provision does not apply to statements or reports sent by delivery services other than the U.S. Postal Service.

Statement of Organization of a Political Committee (NADC Form A-1): The Statement of Organization registers a candidate committee with the Commission. A candidate committee must file its Statement of Organization within ten (10) days after the committee's formation (within ten days after exceeding \$5,000 of receipts or expenditures during any calendar year). If the committee is formed in the 30 days immediately preceding the election, the Statement of Organization must be filed within two (2) days.

A filing fee of \$100 must be paid at the time of filing a Statement of Organization. The check or money order should be made payable to the State of Nebraska.

A candidate committee must report any changes of information included in its Statement of Organization. These changes may be reported either on an amended Statement of Organization or on a *Campaign Statement*. It is important to promptly report any changes of the committee's address or treasurer. This helps ensure that the committee receives notices and bulletins from the Commission. Note that a valid Street address of the committee must be on file however, a P.O. Box may be used for correspondence purposes only.

A committee's failure to file a *Statement of Organization of a Political Committee* as required is subject to late filing fees of \$25 per day, not to exceed \$750, and may also result in civil penalties.

The committee's registration will continue in effect until a *Statement of Dissolution of a Political Committee* (NADC Form A-2) is filed by the committee and accepted by the Commission.

Incumbent officeholders and other individuals who have previously sought elective office may have previously registered their committees with the Commission by filing a *Statement of Organization of a Political Committee*. Such committees **do not** receive additional exemptions for the first \$5,000 raised or spent in connection with subsequent elections.

Campaign Statement (NADC Form B-1), general information:

All candidate committees are required to file periodic *Campaign Statements*. For a committee's initial *Campaign Statement*, the reporting period begins with the date the committee first raised, received, or spent any funds in connection with the candidate's campaign, and ends on the closing date as specified in the NPADA. For a committee's subsequent *Campaign Statements*, the reporting period begins with the day after the closing date of the committee's previous *Campaign Statement*, and ends on the closing date as specified in the NPADA.

A committee's failure to file a *Campaign Statement* as required is subject to late filing fees of \$25 per day, not to exceed \$750 per statement, and may also result in civil penalties. Interest accrues on unpaid late filing fees and civil penalties. The candidate is personally liable for any unpaid late filing fee, civil penalty and interest.

Campaign Statement, All Elections: Any committee that supports a candidate who is running in an election (whether or not the candidate will appear on the ballot) must file *Campaign Statements* as follows:

1. The first election *Campaign Statement* is due thirty (30) days before the election, with a closing date of thirty-five (35) days before the election.
2. The second election *Campaign Statement* is due ten (10) days before the election, with a closing date of fifteen (15) days before the election.
3. The post election *Campaign Statement* is due forty (40) days after the election with a closing date of thirty-five (35) days after the election.
EXCEPTION: for candidates running in the November general election, the post election *Campaign Statement* is due seventy (70) days after the election, with a closing date of December 31.

Check with the Commission for the specific filing dates.

Campaign Statement, Annual: Any candidate committee that did not file election *Campaign Statements* during a calendar year must file an annual *Campaign Statement* on or before January 31 of the following year, with a closing date of December 31 of the year reported.

Report of Late Contribution (NADC Form B-5): Under the NPADA, a "late contribution" is defined as a contribution of \$1,000 or more received after the closing date of the last *Campaign Statement* required to be filed prior to an election (but before the date of the election).

A candidate committee must file a *Report of Late Contribution* for each "late contribution" which it receives in connection with an election. The due date for this report is two (2) calendar days after the "late contribution" is received.

NOTE: The Commission considers a *Report of Late Contribution* to be a timely filing if it is received in the Commission's office or postmarked by the U.S. Postal Service on or before its due date. Any candidate committee which does not file a *Report of Late Contribution* in a timely manner is subject to late filing fees of \$100 per day for each of the first ten days the report remains unfiled.

Beginning on the eleventh day an additional daily late fee of 1% of the amount to be disclosed by the report is assessed, not to exceed 10%. In addition, any candidate committee's failure to file a required *Report of Late Contribution* may result in civil penalties. Interest accrues on unpaid late fees and civil penalties. State law makes the candidate personally liable for late fees, civil penalties and interest. Reports of Late Contribution may be faxed to the Commission office at 402-471-6599. You may call the Commission to confirm that the fax has been received. It is the responsibility of the filer to insure that fax transmissions are received by the Commission.

Statement of Dissolution of a Political Committee (NADC Form A-2): Once formed, a candidate committee remains in existence, and subject to the reporting requirements of the NPADA, until it is formally dissolved. (See Dissolving a Candidate Committee on p. 32.)

CFLA NOTE: Candidates for Legislature, as well as candidates for other offices covered under the CFLA, are subject to additional reporting requirements as noted in the appropriate Campaign Finance Limitation Act Candidate Brochure, a separate publication available from the Commission.

REPORTING REQUIREMENTS OF OTHERS

Report of Political Contributions of a Corporation, Union, or Other Association (NADC Form B-7): Any corporation, labor organization, or industry, trade, or professional association which is either organized under Nebraska Law or does business within the State of Nebraska is subject to reporting requirements for its political contributions.

If such an organization makes a contribution (cash, in-kind, pledges, or loans) of more than \$250 to a candidate or committee (including an unregistered candidate committee), the organization must report that contribution to the Commission on NADC Form B-7.

The contributor is responsible for filing this B-7 report. However, candidate committees should consider informing their contributors of this requirement and providing a copy of Form B-7. A contributor's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

Reportable contributions include direct contributions to the candidate or committee, personal services the organization or corporation may have provided, and independent expenditures.

Out of State Contribution Report (NADC Form B-9): Under the NPADA, a "major out-of-state contributor" is defined as a corporation, union, industry association, trade association, or professional association that is not organized under the laws of the State of Nebraska and that makes contributions or expenditures totaling more than \$10,000 for Nebraska state and local elections during any calendar year. "Major out-of-state contributor" does not include an individual, a committee registered with the Commission, a committee registered with the Federal Election Commission, or an entity required to file B-7 reports with the Commission. Any "major out-of-state contributor" is required to report its contributions for Nebraska state and local elections to the Commission on NADC Form B-9.

The contributor is responsible for filing this B-9 report. However, candidate committees should consider informing their out-of-state contributors of this requirement. A contributor's failure to file this report as required is subject to severe late filing fees, and may also result in civil penalties.

Report of Earmarked Contribution (NADC Form B-3): Any person or committee who acts as an intermediary or agent for a contribution "earmarked" to a candidate committee is required to report the actual source of such a contribution to the Commission and to the appropriate election official on NADC Form B-3. Under the NPADA, a completed copy of this form must also be filed with the candidate committee at the time an "earmarked" contribution is made.

The intermediary or agent is responsible for filing this B-3 report. However, if a candidate committee is aware that a contribution is earmarked, it should consider informing the intermediary or agent of this requirement. An intermediary's or agent's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

Report of Independent Expenditure (NADC Form B-6): Under the NPADA, an "independent expenditure" is defined as an expenditure to support or oppose the nomination or election of a candidate which is not a contribution to a committee and which is not made at the direction of, under the control of, or with the cooperation of another person.

Committees [political party committees and PACs] are required to report on their *Campaign Statements* any independent expenditures that they have made to support or oppose state or local candidates. Corporations, labor organizations, and industry, trade, or professional associations are required to report (on either their B-7 reports or their B-9 reports) any independent expenditures that they have made to support or oppose state or local candidates.

Any person, other than a committee, corporation, labor organization or industry, trade, or professional association, who makes an independent expenditure of more than \$250 to support or oppose the nomination or election of a candidate must report such independent expenditure to the Commission and to the appropriate election official on NADC Form B-6.

The person making the independent expenditure is responsible for filing this B-6 report. Any such person's failure to file this report as required is subject to late filing fees, and may also result in civil and/or criminal penalties.

Report of Late Independent Expenditure (NADC Form B-11): The NPADA defines a late independent expenditure as an independent expenditure of \$1,000 or more made by an independent committee (including a PAC) to support or oppose the nomination or election of a candidate or the qualification, passage

or defeat of a ballot question. To qualify as a late independent expenditure, the expenditure must be made during the fourteen days immediately preceding the election. A Report of Late Independent Expenditure must be filed with Commission within two (2) days after the late independent expenditure is made.

Agent's Expenditure Report (NADC Form B-10): Any agent or independent contractor must disclose to a candidate committee information regarding expenditures made on the committee's behalf. In addition, any such agent or independent contractor may be required to file NADC Form B-10 with the Commission concerning expenditures made on behalf of a candidate committee.

Failure to file this B-10 report as required may result in civil and/or criminal penalties. To avoid reporting problems, a candidate committee should consider including in any agreement with any such agent or independent contractor a provision specifying who will report expenditures made by the agent on the committee's behalf.

AUDITING OF CANDIDATE COMMITTEES

The statements and reports filed by any candidate committee are subject to review by Commission staff. Committees are required to submit additional information if any statement or report filed with the Commission is incomplete or otherwise deficient.

The statements and reports filed by any candidate committee are subject to random field audits by Commission staff. A candidate committee's records must be made available to the Commission for inspection and audit upon a request of the Commission after reasonable notice.

ENFORCEMENT OF THE NPADA

The Commission acts as the primary civil enforcement agency for violations of the NPADA and of the rules and regulations promulgated thereunder. The State Attorney General has

concurrent jurisdiction with the county attorney to enforce the criminal provisions of the NPADA.

The Commission investigates alleged violations of the NPADA and of its rules and regulations upon any of the following:

- The receipt of a *Complaint* signed under oath;
- The recommendation of the Commission's Executive Director; or
- A motion of the Commission.

All proceedings relating to investigations of alleged violations of the NPADA are kept confidential until the Commission determines, through its investigation and after a formal hearing, that a violation has in fact occurred. If no violation is found, the matter remains confidential. However, the alleged violator may request that the proceedings be public.

If the Commission determines that a violation of the NPADA has in fact occurred, the Commission may then issue an Order requiring the violator to:

- Cease and desist the violation;
- File any required report, statement, or other information as directed; and/or
- Pay a civil penalty of not more than \$2,000 for each violation of the NPADA.

EXCEPTION: For violations of the restrictions on loans received by a candidate committee, the maximum civil penalty which may be imposed is the amount by which the loan limit was exceeded, even if that amount is more than \$2,000.

The Commission may refer potential criminal violations of the NPADA to the Attorney General for prosecution.

ADVISORY OPINIONS

Any person or committee directly covered or affected by the provisions of the NPADA may apply to the Commission for an Advisory Opinion.

A request for an Advisory Opinion must be in writing, and must set forth a specific transaction or activity that the person or committee requesting the opinion either plans to undertake or is presently undertaking and intends to continue in the future. A request for an Advisory Opinion should include a complete description of all the relevant facts involved in the transaction or activity at issue. Requests regarding general questions about or interpretations of the NPADA, hypothetical situations, or the activities of third parties will not be considered as requests for an Advisory Opinion.

Unless amended or revoked, an Advisory Opinion rendered by the Commission is binding upon the Commission in any subsequent charges before the Commission concerning the person or committee who requested the opinion and, in good faith, acted on reliance of that opinion (unless material facts were omitted or misstated in the request).

DISSOLVING A CANDIDATE COMMITTEE

A candidate who is no longer campaigning is encouraged to dissolve his/her candidate committee as soon as possible after an election.

A candidate who is not an officeholder may dissolve his/her candidate committee if the committee:

1. Does not expect to receive additional contributions;
2. Has paid all of its outstanding debts; and
3. Has disposed of all of its unexpended funds and any other committee assets.

A candidate who is an officeholder may dissolve his/her candidate committee if the committee meets the three conditions listed above, **and** if:

4. The committee reports no receipts or expenditures, other than final disposition of assets, on its most recent annual *Campaign Statement* filed after the candidate's election; and
5. The candidate agrees not to accept contributions or make expenditures until the calendar year in which the candidate next seeks reelection.

NOTE: A state officeholder (Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, Attorney General, member of the State Board of Education, member of the University of Nebraska Board of Regents, member of the Public Service Commission, or member of the State Legislature) may not dissolve his/her candidate committee unless the officeholder declares that he/she has not and will not file for reelection to the same office or has withdrawn such filing. An officeholder subject to term limits who is not eligible for reelection may dissolve his or her committee.

A candidate committee that wishes to dissolve must file a *Statement of Dissolution of a Political Committee* with the Commission. This Statement of Dissolution, along with the committee's final *Campaign Statement*, must show that the committee has met all of the requirements to dissolve.

As part of a candidate committee's final distribution of assets, unexpended funds of the committee may be transferred to:

- Another candidate committee;
- A political party committee;
- A tax exempt charitable institution;
- The Campaign Finance Limitation Cash Fund;

- The State of Nebraska or any agency thereof or a fund of any political subdivision of the State subject to the Nebraska Budget Act; or
- The contributors of the funds, provided that no contributor receives more than the amount contributed.

Any physical assets of a dissolving committee must be transferred to one or more of the persons set forth above or be sold at a reasonable price with the proceeds transferred as set forth above.

After a Statement of Dissolution has been filed, and after a final review by Commission staff, a committee will be notified whether its Statement of Dissolution has been accepted.

REMINDER: Once formed, a candidate committee is subject to the reporting requirements of the NPADA until its Statement of Dissolution has been accepted.

A dissolved candidate committee may not make any further contributions or expenditures.

A dissolved candidate committee must maintain its records for a period of five (5) years after its dissolution.

PREPARATION OF CAMPAIGN STATEMENTS

NOTE: Page numbers used in this section refer to the page numbers of various schedules on the *Campaign Statement* form (NADC Form B-1).

Summaries of Receipts, Expenditures, and Cash Balance (p. 2):

The Summary of Receipts lists summary information regarding contributions and other receipts received by the committee during the reporting period covered by the *Campaign Statement*. In addition, the Summary of Receipts lists the committee's total receipts for the election period to date.

During an election period, ending year-to-date receipts from one *Campaign Statement* must equal beginning year-to-date receipts on the next *Campaign Statement*.

The Summary of Expenditures lists summary information regarding expenditures made by the committee during the reporting period covered by the *Campaign Statement*. In addition, the Summary of Expenditures lists the committee's total expenditures for the election period to date.

During an election period, ending year-to-date expenditures from one *Campaign Statement* must equal beginning year-to-date expenditures on the next *Campaign Statement*.

The Cash Balance Summary lists summary information regarding cash activity of the committee during the reporting period covered by the *Campaign Statement*. The Cash Balance Summary is a summary of the committee's checkbook; the ending cash balance from this summary should agree with or reconcile to the balance in the committee's depository account as of the closing date of the *Campaign Statement*.

The ending cash balance from one *Campaign Statement* must equal the beginning cash balance on the next *Campaign Statement*.

Schedules of Contributors (pp. 3-4):

The schedules of contributors list the name and street address of all persons who have contributed more than \$250 to the committee during the election period (or annual reporting period) covered by the *Campaign Statement*. Individuals, including the candidate, are listed on Schedule A; persons other than individuals are listed on Schedule B.

Persons who have contributed \$250 or less to the committee during the election period (or annual reporting period) should not be listed on these schedules.

The schedules of contributors are cumulative for the election period. A contributor listed on one *Campaign Statement* during an election period must be listed on all subsequent *Campaign Statements* for that election period, even if that contributor did not make any new contributions during the period being reported.

An election year *Campaign Statement* must list the name and address of every person who has contributed more than \$250 to the committee during the election period to date.

Please note that a committee's post general election *Campaign Statement* must list the name and address of every person who contributed more than \$250 to the committee during the entire election period.

Schedule of Expenditures (p. 6):

The schedule of expenditures lists the name and street address of all persons who received more than \$250 from the committee for goods and services during the reporting period covered by the *Campaign Statement*, along with a description of each expenditure.

The schedule of expenditures also lists this same information for all persons who received more than \$250 from an agent of the committee on the committee's behalf.

The purpose of each expenditure listed on this schedule should provide a brief but adequate description of the goods or services obtained. For example, the label "Rent" would be inadequate (What was rented, and for how long?).

Descriptions of "Travel" expenditures listed on this schedule need to include the dates of the travel, departure and destination points, and the purposes of the travel.

The schedule of expenditures is not cumulative. An expenditure should be listed on only one *Campaign Statement*.

Schedule of Unpaid Bills (p. 7)

The schedule of unpaid bills lists accounts payable and other accrued expenses owed by the committee as of the close of the reporting period.

For unpaid bills of more than \$250, information required to be listed includes the date the bill was incurred, the name and street address of the creditor, a description of the goods or services received, and the amount owed (or a reasonable estimate, if the actual amount is not known).

Unpaid bills of \$250 or less are not listed individually, but are reported in total on this schedule.

Once listed on this schedule, an unpaid bill remains on this schedule until it is paid, forgiven, or otherwise disposed of.

EXAMPLES AND FORMS

A completed sample of a *Statement of Organization of a Political Committee* (NADC Form A-1) and a *Campaign Statement* (NADC Form B-1) are reproduced on the pages following the examples set out here.

The sample Statement of Organization is an example for a candidate committee. For those items not applicable to the committee, the sample shows "N.A." in the appropriate spaces.

The sample *Campaign Statement* (NADC Form B-1, Revised October 2001) represents the second pre-election *Campaign Statement*, due 10 days prior to the primary election. This particular sample statement is for the hypothetical committee that filed the foregoing *Statement of Organization of a Political Committee*. The committee is reporting only the statutorily required information and is not listing all donors and payees. Should the committee choose to identify all contributors and vendors or other payees by name and address, all information which exceeds the statutorily required

information must be separate from the information required by law to be reported on Schedules A through D.

A listing of hypothetical campaign situations that a typical candidate committee may expect to encounter is provided below.

I. CASH BALANCE CARRY-OVER

1. Situation:

James Smith received his first contribution on January 15, but did not file for office until February 6. (This situation is not illustrated in sample forms.)

Explanation of Entry:

The Citizens for Smith committee's beginning cash balance would be zero, and the committee's first *Campaign Statement* would include all contributions received on or after January 15.

2. Situation:

The post-primary (forty days after the election) *Campaign Statement* for the Citizens for Smith committee listed an \$850 ending cash balance. (This situation is not illustrated in sample forms.)

Explanation of Entry:

The Citizens for Smith committee's first pre-election report for the General Election should report \$850.00 on line 18 "Cash on hand at beginning of period" in the cash balance summary which is equal to "Cash on hand at close of this period" from line 25 of the previous report.

II. RECEIVING AND REPORTING CONTRIBUTIONS

1. Situation:

The Citizens for Smith committee received a \$300 cash contribution from Joseph Q. Public on April 14.

Explanation of Entry:

This contribution must be included in the total "Cash Contributions This Period from Other Individuals" (line 2(B) of the Summary of Receipts). Since the amount exceeds \$250, this contribution must also be itemized on Schedule A.

2. Situation:

The Citizens for Smith committee received a \$200 cash contribution from Mary Kay Jones on April 14, and received an additional \$75 cash contribution from Mary Kay Jones on April 15.

Explanation of Entry:

These contributions must be included in the total "Cash Contributions This Period from Other Individuals" (line 2(B) of the Summary of Receipts). Since the total amount from this contributor exceeds \$250, these contributions must also be itemized on Schedule A.

3. Situation:

The Citizens for Smith Committee received a \$300 cash contribution from the Political Action Committee on April 14.

Explanation of Entry:

This contribution must be included in the total "Cash Contributions This Period from All Other Sources" (line 2(C) of the Summary of Receipts). Since the amount exceeds \$250, this contribution must also be itemized on Schedule B.

4. Situation:

The Citizens for Smith committee had received a \$50 contribution from the Central Party on April 3. The Citizens for Smith committee received an additional \$300 cash contribution from the Central Party on April 17.

Explanation of Entry:

The \$50 contribution received on April 3 was included in contributions from "All Other Sources" line 2(C) of the Summary of Receipts of the committee's *Campaign Statement* for the previous reporting period. However, the cumulative contribution from the Central Party did not exceed \$250, so that contribution was not itemized on Schedule B of the previous *Campaign Statement*.

The \$300 contribution received on April 17 would be included in the total "Cash Contributions This Period from All Other Sources" (line 2(C) of the Summary of Receipts) of the committee's *Campaign Statement* for the current reporting period. In addition, since the cumulative amount of contributions from the Central Party now exceeds \$250, those contributions must all be itemized on Schedule B of the current *Campaign Statement*.

5. Situation:

Ralph Simpson, Jason Farr, and Freida Jones contributed items to be sold at an auction that was held to raise funds for James Smith's campaign. These items were all sold at the auction. (This situation is not illustrated in sample forms.)

Explanation of Entry:

These contributions must be included in the total of "In-Kind Contributions from Other Individuals" (line 7(B) of the Summary of Receipts) at the value for which they were sold at the auction. An offsetting entry for the same amount must be included in the total of "In-Kind Expenditures This Period" (line 15 of the Summary of Expenditures). The cash brought into the

committee would be included as an adjustment to cash (line 24 of the Cash Balance Summary). In addition, those contributors whose donated items were sold for more than \$250 would be included on Schedule A with a description of the in-kind contribution in the "Name and Street Address" column or in the space provided on page 8. This explanation presumes that the auction is geared toward individuals wishing to purchase the sale items at the best price and not necessarily supporting the candidate.

6. Situation:

The Citizens for Smith committee received an additional \$250 cash contribution from the Central Party on September 3, which was during the reporting period of the 1st general (Thirty days before) election statement. (This situation is not illustrated in sample forms.)

Explanation of Entry:

This \$250 contribution must be included in the total "Cash Contributions This Period from All Other Sources" (line 2(C) of the Summary of Receipts). Since the Central Party had made contributions totaling \$350 during the Primary Election reporting periods, the \$250 contribution must be listed on Schedule B. In addition, all contributions over \$250 received during the Primary Election must be relisted for the General Election. Therefore, the committee would relist the earlier contributions totaling \$350 from the Central Party under "Total Contributions Previously Reported During the Calendar Year" and the additional \$250 under "Cash Contributions This Period" on Schedule B.

III. RECORDING AND REPORTING FUND RAISERS

Situation:

A \$55 per person fund raising dinner was held to raise funds for the committee. Contributions totaled \$5,500 of which \$4,500

was from individuals (other than the candidate) and \$1,000 was from other sources. Also, the bill of \$1,500 from X Hotel for the expense of the dinner had not been paid at the close of the reporting period.

Explanation of Entry:

The amount of the contributions received from individuals must be included in the total of "Cash Contributions This Period from Other Individuals" (line 2(B) of the Summary of Receipts) and the amount received from "other sources" must be included in the total of "Cash Contributions This Period from All Other Sources" (line 2(C) of the Summary of Receipts).

Since the outstanding bill from the X Hotel exceeds \$250, it must be itemized as an unpaid bill on Schedule D, Section 2.

IV. RECEIVING AND REPORTING PLEDGE CONTRIBUTIONS

1. Situation:

On April 11, Jack Smith pledged to give the Citizens for Smith committee a \$500 contribution. As of the closing date for the reporting period, he had made no payments of the amount pledged.

Explanation of Entry:

Since a pledge is a contribution, it must be reported on the committee's *Campaign Statement*. The amount must be included in the total amount of "Unpaid Pledges This Period from Other Individuals" (line 8(B) of the Summary of Receipts). Since the amount pledged exceeds \$250, the pledge must be itemized on Schedule A.

2. Situation:

Dave Frank makes a payment of \$50 on his \$500 pledge made in a prior period.

Explanation of Entry:

Payments received on pledges reported as unpaid in a prior period will be included in the total "Cash Received in Payment of Pledges Reported in a Prior Period" (line 19 of the Cash Balance Summary). This payment does not change the total amount of Mr. Frank's contribution listed on Schedule A.

3. Situation:

On April 12, Joe Cook pledged to give the Citizens for Smith committee a \$350 contribution. On April 15, Joe Cook made a \$50 cash payment on his pledge.

Explanation of Entry:

Pledges are to be reported at the net of pledges received during the period less any payment received during the same period on those pledges. A cash payment on a pledge made in the same reporting period is considered a cash contribution for that reporting period. This cash payment must be included in the total "Cash Contributions This Period from Other Individuals" (line 2(B) of the Summary of Receipts). The balance of the pledge will be reported on line 8(B) of the Summary of Receipts, "Unpaid Pledges This Period from Other Individuals". Since the total amount from this contributor exceeds \$250, these contributions must also be itemized on Schedule A. Report \$50 in the "cash" contribution column and \$300 in the "unpaid pledges" column.

4. Situation:

On April 14, the Political Action Committee pledged to give the Citizens for Smith committee a \$350 contribution. As of the closing date for the reporting period no payment has been made on the pledge.

Explanation of Entry:

Since a pledge is considered a contribution it must be reported on the committee's *Campaign Statement*. The amount must be included in the total amount of "Unpaid Pledges This Period from All Other Sources" (line 8(C) of the Summary of Receipts). Since the total amount from this contributor exceeds \$250, this pledge must also be itemized on Schedule B.

V. RECEIVING AND REPORTING IN-KIND CONTRIBUTIONS

1. Situation:

On April 15, Acme Furniture donated two desks to the Citizens for Smith committee. The fair market value of the desks was determined to be \$300. The donation of the desks constitutes an in-kind contribution.

Explanation of Entry:

This contribution must be included in the total of "In-Kind Contributions This Period from All Other Sources" (line 7(C) of the Summary of Receipts) with an offsetting entry in the total of "In-Kind Expenditures This Period" (line 15 of the Summary of Expenditures). Since the amount exceeds \$250, this contribution must also be itemized on Schedule B with a description of the in-kind contribution in the "Name and Street Address" column or in the space provided on page 8.

2. Situation:

Joseph Q. Public gave the Central County Political Party Committee a \$300 check with the understanding that the county party committee would use (earmark) it for the benefit of the Citizens for Smith Committee. On April 16, the county party committee furnished the Citizens for Smith committee a computerized voter listing valued at \$300, along with a copy of the *Report of Earmarked Contribution* indicating that this was an earmarked contribution from Joseph Q. Public.

Explanation of Entry:

This contribution is an earmarked in-kind contribution from Joseph Q. Public to the Citizens for Smith committee. This contribution must be included in the total of "In-Kind Contributions This Period from Other Individuals" (line 7(B) of the Summary of Receipts) with an offsetting entry in the total of "In-Kind Expenditures This Period" (line 15 of the Summary of Expenditures.) Since this amount exceeds \$250, this contribution must also be itemized on Schedule A under the name of Joseph Q. Public as the actual source of the contribution. A description of the in-kind contribution must be provided in the "Name and Street Address" column or in the space provided on page 8. Additionally, the in-kind expenditure would be reported on Schedule D, Section 1 since it is more than \$250.00

VI. RECEIVING AND REPORTING LOANS

1. Situation:

On April 15, the Citizens for Smith committee borrowed \$575 from the First Bank of Anywhere. Jack Smith was the co-signer. (The treasurer reviewed the committee records and determined that the loan did not exceed the restrictions on loans as outlined on pages 10-11 of this guide.)

Explanation of Entry:

Loans received must be reported on Schedule C, Section 1. In the first column list the lender's name and address and the co-signer's name and address. In Column B (Amount Received This Period) enter the amount of the loan. The total of Column B will be carried forward to "Loans Received This Period" (line 3 of the Summary of Receipts).

2. Situation:

On April 22, Frank Good paid \$150 on the Citizens for Smith committee's loan with the First Bank of Anywhere. (NOTE: Frank Good had made a \$200 cash contribution to the Citizens for Smith committee on April 12.)

Explanation of Entry:

This payment constitutes a loan repayment by a third party and must be reported on Schedule C, Section 1. Since the total contributions from Frank Good exceed \$250.00, his name and address should be listed in the first column and the repayment amount entered in Column E. This payment must also be reported in the total of "Loans Repaid By Third Parties This Period" (line 11 of the Summary of Receipts). Again, since the total contributions from Frank Good exceed \$250, this payment must also be listed on Schedule A as an in-kind contribution from Frank Good.

3. Situation:

On April 22, the Citizens for Smith committee made a payment of \$100 on the principal amount of its loan from First Bank of Anywhere.

Explanation of Entry:

Loan repayments by the committee must be reported on Column C (amount repaid this period) of Schedule C, Section 1. This repayment must also be included in the total of "Deduct Loan Repayments" (line 5 of the Summary of Receipts).

4. Situation:

On April 22, the First Bank of Anywhere forgave \$275 of the balance remaining on the Citizens for Smith committee's loan.

Explanation of Entry:

The forgiven amount must be reported in Column D ("Amount Forgiven This Period") on Schedule C, Section 1, and in the Summary of Receipts, line 12 ("Loans Forgiven This Period"). The amount forgiven is considered a contribution by First Bank of Anywhere. Since the total contributions from the First Bank of Anywhere exceed \$250, the forgiven loans must also be listed on Schedule B as an in-kind contribution.

VII. LOAN RESTRICTIONS

1. Situation:

On March 15, the candidate considered making a contribution to his committee. At that date, what amount of this contribution could have been in the form of a loan? (This situation is not illustrated in sample forms.)

Explanation of Entry:

Before or during the first 30 days after its formation, a candidate committee may accept a total of \$15,000 in loans. This committee was formed on February 15. Since March 15 is within this initial 30-day period, and since the committee had received no other loans at that time, the candidate could have loaned his committee up to \$15,000 on March 15.

2. Situation:

On April 25, candidate James Smith wants to make a contribution to the Citizens for Smith committee. What amount of this contribution can be in the form of a loan? (This situation is not illustrated in sample forms.)

Explanation of Entry:

The Citizens for Smith committee was formed on February 15. Since April 25 is outside the initial 30-day period, this committee can only accept loans in the aggregate amount of 50% of contributions of money received ("cash" contributions) other than the proceeds of loans. This amount must be determined from a review of committee records.

VIII. REPORTING CASH EXPENDITURES

1. Situation:

The committee purchased a used printer for \$225 and \$50 worth of paper from ZZ Supplier. Both purchases were made and paid for during the same reporting period.

Explanation of Entry:

These expenditures must be included in the total of "Cash Expenditures This Period" (line 14 of the Summary of Expenditures). Since the cumulative amount paid to ZZ Supplier during the reporting period exceeds \$250, these expenditures must also be itemized on Schedule D, Section 1.

2. Situation:

The Citizens for Smith committee retained the ABC Advertising Agency on April 10. On April 23, the Citizens for Smith committee issued a \$4,000 check to the agency. On April 24, the agency issued checks, drawn upon the agency's account, to Channel 55 for \$2,500 and to WOOO Radio for \$700.

Explanation of Entry:

Because the advertising agency acted as an agent for the Citizens for Smith committee in purchasing broadcast time, the committee must itemize the agency's expenditures (to any payee receiving more than \$250.00) that were made on the committee's behalf. The Radio and TV stations receiving more than \$250 would be detailed directly below the \$4,000 expenditure to ABC advertising, or listed on a separate sheet. The \$4,000 expense would be included in the Summary of expenditures, line 14 as usual.

IX. REPORTING UNPAID BILLS AND OTHER ACCRUED EXPENSES

Situation:

At the close of the reporting period the Citizens for Smith committee owed Woods Lumber Company for yard sign material. The amount was estimated to be \$275.

Explanation of Entry:

Since the debt exceeds \$250, it must be itemized on Schedule D, Section 2 "Unpaid Bills and Other Accrued Expenses".

X. RECEIVING AND REPORTING REFUNDS

Situation:

The Citizens for Smith committee received a refund of \$7.50 from X.Y.Z. Office Equipment Company for an overpayment of a previous bill.

Explanation of Entry:

Refunds are not contributions, but must be accounted for in the adjustments (line 24 of the Cash Balance Summary) of the committee's *Campaign Statement* so as to reflect the correct ending cash balance. Explain the adjusting entry on Schedule C, Section 2 "Miscellaneous Transactions" or in the space provided on page 8.

XI. REPORTING ANONYMOUS CONTRIBUTIONS

Situation:

On April 14, the Citizens for Smith committee received \$25 in currency in the mail without any donor identity.

Explanation of Entry:

The committee cannot accept an anonymous contribution. An anonymous contribution should not be deposited and must instead be transferred to a tax-exempt charitable organization. A receipt must be obtained from the organization. The anonymous contribution must be reported on Schedule C, Section 2 "Miscellaneous Transactions". A copy of the receipt from the organization must be attached to the *Campaign Statement* when it is filed.

TITLE 4 - NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

CHAPTER 8 - DESIGNATION OF PRINTED OR REPRODUCED ITEMS EXEMPT FROM DISCLAIMER REQUIREMENTS AND RULES AND REGULATIONS ON THE SIZE AND PLACEMENT OF DISCLAIMERS.

(Adopted September 11, 1987 and amended on October 19, 1990)

STATUTORY AUTHORITY

This rule is adopted pursuant to the provisions of section 49-14,123(1) and section 49-1474.01.

8-(1) **Scope and Application:** This rule designates the items relating to a candidate or a committee which are printed or reproduced at the request of a candidate or committee which are exempt from the disclaimer requirements of section 49-1474.01 and establishes rules and regulations determining the size and placement of disclaimers on non-exempt items relating to a candidate or committee which are printed or reproduced at the request of such a candidate or committee.

8-(2) **Designation:** Pursuant to section 49-1474.01(2) the following items relating to a candidate or committee which are printed or reproduced at the request of such candidate or committee are exempt from the disclaimer requirements of section 49-1474.01(1): windshield stickers, yard signs, bumper stickers, campaign buttons, balloons, Christmas cards, address books, ashtrays, badges & badgeholders, cigarette lighters, clothespins, T-shirts, coasters, combs, cups, earrings, emeryboards, envelopes, erasers, flyswatters, frisbees, glasses, golf balls, golf tees, hats, horns, icescrapers, keyrings, knives, letter openers, magnifying glasses, matchbooks, mini-pocket calculators, nailclippers, nailfiles, napkins, noisemakers, paper & plastic cups, paper & plastic plates, paperweights, pencils, pendants, pennants, pens, pinwheels, plastic table wear, pocket protectors, potholders, ribbons, rulers, shoehorns, staple removers, sunglasses, sunvisors, swizzle sticks, tickets to fundraisers, whistles, billboards, electronic signs, palm or business cards, magnetic stickers, bookmarkers.

8-(3) **Size:** Disclaimers on non-exempt items relating to a candidate or committee which are reproduced or printed at the request of such candidate or committee shall be of such size so as to be legible.

8-(4) **Placement:** The disclaimer on printed material shall clearly state in an area apart from any text the name and street address of the person paying for the production, distribution or printing of the printed material.

8-(5) **Printed Material With More Than One Page:** Printed material requiring a disclaimer containing more than one page need only contain the disclaimer on one page of the printed material if the pages of the printed material are taped together, stapled together, or otherwise bound together, or if it clearly appears that the multiple pages of the printed material constitute one document such as by consecutive numbering of pages. Inserts or appendices must contain a separate disclaimer unless physically attached to material containing a disclaimer.

8-(6) **Envelopes:** A disclaimer appearing on an envelope containing political material does not constitute a proper disclaimer on the political material. There is no requirement that a disclaimer appear on an envelope containing printed material.

8-(7) **Person Paying For the Production, Distribution or Posting of Printed Material:** If an individual acts as an agent for another in paying for the printing, production, distribution or posting of printed political materials or is to be reimbursed by another for the payment, that individual is not the person paying for the production, distribution or posting of political material. The ultimate source of the payment is the person who pays for the production, distribution or posting of printed material.

Title 4, Chapter 10, Section 13, Nebraska Administrative Code

013. **Petty Cash Funds, All Committees.** A committee may maintain a petty cash fund out of which it may make expenditures not in excess of fifty dollars (\$50) to any person in connection with a single purchase or transaction.

01. A written record of petty cash disbursements must be kept if a petty cash fund is maintained including the date and amount of payment, the name and address of the payee, and the purpose of the disbursement.

02. No check shall be made payable to cash except to replenish a petty cash fund, and such check shall be drawn only upon the official committee depository.

02A. Contributions, loans, and other funds received in cash or by written instrument or from the disposition of in-kind contributions may not be used for petty cash. Such cash, checks, written instruments and proceeds must be deposited directly into a committee's designated depository.

02B. Any public funds received pursuant to the provisions of the Campaign Finance Limitation Act and the provisions of this rule shall not be used for petty cash.

03. Receipts and invoices shall be obtained in connection with any purchase or transaction from a petty cash fund. Such receipts and invoices shall be preserved for five (5) years and shall be made available for inspection as authorized by the Commission.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 11 th Floor, State Capitol P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522 nadc.nol.org	STATEMENT OF ORGANIZATION OF A POLITICAL COMMITTEE NADC FORM A-1	POSTMARK DATE	
		MICROFILM NUMBER	
BEFORE COMPLETING THIS FORM READ THE GENERAL INFORMATION FILING REQUIREMENTS ON PAGE 4		OFFICE USE ONLY	

- A candidate for any elective office in Nebraska (state, county or local) must organize a candidate committee and file this Statement of Organization of a Political Committee within 10 days after raising, receiving, or spending in excess of \$5,000 in a calendar year (including personal funds) in support of his/her candidacy for office; or, within 2 days after raising, receiving, or spending in excess of \$5,000 in a calendar year (including personal funds) during the 30 days prior to the election for which the committee exists.
- All other political committees which raise or spend over \$5,000 in a calendar year must also file this Statement of Organization of a Political Committee according to the schedules in the preceding paragraph.
- Penalty for filing this statement after the date it is due is \$25 per day for each day the statement remains not filed in violation of law, not to exceed \$750. For committees exceeding the \$5,000 threshold during the 30 days prior to the election for which the committee exists, the penalty for filing this statement after the due date is \$100 per day for each day the statement remains not filed in violation of law, not to exceed \$1,000.
- A Statement of Organization must be accompanied by a filing fee of \$100.
- Persons who fail to file this statement or otherwise do not comply with the reporting provisions of the law are subject to other penalties.

ITEM 1 NATURE OF FILING (Check Appropriate Box)

This is an initial filing This is an amendment (complete Item 2 and other items to be amended)

ITEM 2 COMMITTEE NAME, MAILING ADDRESS & TELEPHONE NUMBER

THIS ADDRESS WILL BE USED BY THE COMMISSION FOR CORRESPONDING WITH THE COMMITTEE

Committee Name Citizens for Smith Telephone No. (902) 984-9884

Address 125 Main Street Anywhere NE 68399

STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE

ITEM 3 NATURE OF COMMITTEE (Check Appropriate Box)

Candidate Committee Political Party Committee Ballot Question Committee*
 Independent Committee* Separate Segregated Political Fund*

*If Ballot Question Committee, Independent Committee, or Separate Segregated Political Fund is checked above, "Continuation to Form A-1", page 3, must also be completed.

ITEM 4 CANDIDATES THE COMMITTEE SUPPORTS OR OPPOSES

Name	Support	Oppose	Specific Office
James Smith	X		Legislative District #50

ITEM 5 BALLOT QUESTIONS THE COMMITTEE SUPPORTS OR OPPOSES

Summary or Description of Each Ballot Question	Support	Oppose	Type (See Key)
			Choose: Choose: Choose: Choose:

Key: A - Initiative B - Recall C - Referendum D - Constitutional Amendment E - Other

ITEM 6	DATE OF THE NEXT ELECTION FOR WHICH COMMITTEE IS SUPPORTING OR OPPOSING CANDIDATES OR BALLOT QUESTIONS		
	May MONTH	13 DAY	2008 YEAR

ITEM 7	DATE THIS COMMITTEE RAISED, RECEIVED OR EXPENDED OVER \$5,000 IN A CALENDAR YEAR		
	February MONTH	9 DAY	2008 YEAR

ITEM 8 NAME, ADDRESS & TELEPHONE NUMBER OF THE OFFICERS AND MEMBERS OF THE COMMITTEE

Position	Name	Address (Street Address or Rural Route & City)	Zip Code	Telephone No.
Treasurer	John Doe	98 Center Ave, Anywhere, NE	68399	(902) 984-3535
Assistant Treasurer	Dennis Citizen	111 S. 5 th St., Anywhere, NE	68399	(902) 984-1277

Organizations which are Members (individual members need not be listed)

ITEM 9 NAME AND ADDRESS OF ALL FINANCIAL INSTITUTIONS WHERE COMMITTEE FUNDS ARE KEPT.

A SEPARATE ACCOUNT MUST BE ESTABLISHED, AND ALL FUNDS RECEIVED AND ALL EXPENDITURES MADE MUST GO THROUGH THIS ACCOUNT.

NAME (PRIMARY ACCOUNT) First Bank of Anywhere	ADDRESS 1000 Main Street, Anywhere, NE 68399
NAME (SECONDARY ACCOUNT)	ADDRESS

I, James Smith state that I am the Candidate of the

(Name Of Individual Signing)

(Candidate or Treasurer)

Citizens for Smith committee filing this Statement of Organization of a

(Name of Committee Filing Statement)

Political Committee, that I am duly authorized to file the same on behalf of said committee, that I have caused the same to be prepared, and know the contents thereof, and to the best of my knowledge, the information contained herein is true, correct and complete.

(DATE)

(SIGNATURE)

General Information - Filing Requirements

A. Filing Requirements

1. **Candidates.** If a candidate for elective office in Nebraska (state, county, or local) **raises, receives or spends over \$5,000 in a calendar year including his/her personal funds**, he/she must organize a candidate committee and file a Statement of Organization of a Political Committee. A candidate committee may be a one person committee, that person being the candidate.
2. **Other Committees.** All other political committees which raise or spend over \$5,000 in a calendar year must file a Statement of Organization of a Political Committee.

ALL POLITICAL COMMITTEES ARE SUBJECT TO FILING PERIODIC CAMPAIGN STATEMENTS (NADC FORM B-1, B-2, OR B-4) UNTIL THE COMMITTEE IS DISSOLVED AND A STATEMENT OF DISSOLUTION OF A POLITICAL COMMITTEE (NADC FORM A-2) IS FILED.

B. Political Committees are Classified and Defined as Follows:

"Committee" is defined as any combination of two or more individuals which receives contributions or makes expenditures of over \$5,000 in a calendar year for the purpose of influencing or attempting to influence the action of the voters for or against the nomination or election of one or more candidates, or the qualification, passage or defeat of one or more ballot questions. A corporation, labor organization, or industry, trade, or professional association is not a committee if it makes expenditures or provides personal services pursuant to the provisions beginning at Section 49-1469.

1. Candidate Committee

Candidate committee shall mean the committee designated in a candidate's filed Statement of Organization of a Political Committee as that individual's candidate committee. A candidate committee shall be presumed to be under the control and direction of the candidate named in the same Statement of Organization of a Political Committee and may be a one person committee, that person being the candidate.

Note: *The term "candidate" is not limited to individuals who have filed for elective office. An individual who receives a contribution or makes an expenditure, or gives consent for another to do so, with a view of bringing about nomination or election to an elective office is a candidate regardless of whether the specific office the individual will seek is known at the time the contribution is received or the expenditure made.*

2. Ballot Question Committee

Ballot question committee shall mean any committee acting in support of, or in opposition to, the qualification, passage, or defeat of a ballot question, but which does not receive contributions or make expenditures or contributions for the purpose of influencing or attempting to influence the action of voters for or against the nomination or election of a candidate.

Ballot question means any question which is submitted or *which is intended to be submitted* to a popular vote at an election, including initiative, referendum, recall, judicial retention, or bond issue whether or not it qualifies for the ballot.

3. Political Party Committee

A state central, district or county committee of a political party. (A political party means a political party which has a right under law to have the names of its candidates listed on the ballot in a general election.)

4. Independent Committee

- a. Independent committee shall mean a political committee other than a candidate, ballot question or political party committee.
- b. A "separate segregated political fund" is an independent committee established and administered by a corporation,

labor organization, or industry, trade or professional association.

Note: *Election means a primary, general, special or other election held in this state or a convention or caucus of a political party held in this state to nominate a candidate. Election includes a vote on a ballot question.*

C. When to File

All committees must file within 10 days after formation, or within 2 days if formed in the 30 days prior to the election for which the committee exists. A committee is considered formed upon raising, receiving, or spending over \$5,000 in a calendar year. Changes to any of the information required in the committee's Statement of Organization of a Political Committee are required to be reported by the date the next Campaign Statement is required to be filed.

D. Where to File

All committees shall file the Statement of Organization with the Commission. Note: LB 242, Laws 2001 eliminated the requirement to file with the county clerk or election commissioner.

E. Special Notice to Candidate Committees:

1. A candidate committee shall not accept more than \$15,000 in loans prior to or during the first 30 days after the formation of a committee. After the first 30 day period, the committee shall not accept loans which exceed 50% of the total contributions, other than loans, received by the committee as of the date of the receipt of the loan. Existing candidate committees are subject to the 50/50 aggregate ratio of loans to other contributions. Section 49-1446.04, Nebraska Statutes.
2. Candidates for the offices of State Treasurer, Secretary of State, Attorney General, Auditor of Public Accounts, the Legislature, the Public Service Commission, the Board of Regents of the University of Nebraska, and the State Board of Education are subject to the provisions of the Campaign Finance Limitation Act. The Act provides for the public financing of campaigns for candidates who abide by **voluntary** spending limits. It also provides for **mandatory** aggregate contribution limits. Ask for a copy of the Campaign Finance Limitation brochure or call the Commission office for more information. Section 32-1601 through 32-1614, Nebraska Statutes.

Penalties: *Any person who fails to file this statement or amendments thereto as required by law shall pay to the Commission a late filing fee of \$25 for each day the statement remains not filed in violation of law, not to exceed \$750. Committees formed in the 30 days prior to the election for which the committee exists, shall pay to the Commission a late filing fee of \$100 for each day the statement remains not filed in violation of law, not to exceed \$1,000. In addition, persons who fail to file this statement or otherwise do not comply with the reporting provisions of the law are subject to other penalties.*

Clear and legible photocopies of this form as completed may be used for any required filing. Forms may be downloaded from nadc.nol.org.

The provisions of the Nebraska Political Accountability and Disclosure Act may be found in Sections 49-1401 through 49-14,141, Nebraska Statutes. See also Commission Rule 7 (as revised March 28, 1989)

Statutory Authority: Sections 49-1449, 49-1450 and 49-1451, Nebraska Statutes.

*All reference to "Commission" shall mean the Nebraska Accountability and Disclosure Commission.

NEW LAW – FILING FEE

A Statement of Organization must be accompanied by a filing fee of \$100. Checks or money orders should be made payable to the State of Nebraska. **A Statement of Organization is not considered filed until both the statement and the filing fee have been received by the Commission.** No filing fee is required when filing an amended Statement of Organization.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 11 th Floor, State Capitol P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522	CAMPAIGN STATEMENT Candidate and Ballot Question Committees NADC FORM B-1	POSTMARK DATE	
		MICROFILM NUMBER	
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGES 9, 10 & 11		OFFICE USE ONLY	

- All political committees required to register with the Commission must file periodic Campaign Statements (See Filing Requirements on pages 9 and 10).
- Attach all schedules (A-D) and type or print all information.
- Late filing fee for filing this statement after the due date is \$25 for each day the statement remains not filed, not to exceed \$750.
- Persons who fail to file this report or otherwise do not comply with the reporting provisions of the law are subject to penalties.

ITEM 1	NAME OF COMMITTEE AND COMMITTEE TREASURER			<input type="checkbox"/> Check here if any information in Item 1 is new
Committee Name <u>Citizens for Smith</u> Telephone No. <u>(902) 984-9884</u>				
Address <u>125 Main Street</u> <u>Anywhere</u> <u>NE</u> <u>68399</u>				
STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE				
Treasurer <u>John Doe</u>				
Home Address <u>98 Center Avenue, Anywhere, NE 68399</u> Home Telephone No. <u>(902) 984-3535</u>				
Business Address <u>555 Side Street, Anywhere, NE 68399</u> Business Telephone No. <u>(902) 984-3456</u>				

ITEM 2	DATE OF ELECTION FOR WHICH STATEMENT IS FILED:	<u>May</u>	<u>13</u>	<u>2008</u>
		MONTH	DAY	YEAR

ITEM 3	NATURE OF FILING (Check appropriate box)																		
<table border="0"> <tr> <td>Primary Election Campaign Statements</td> <td>General Election Campaign Statements</td> <td colspan="2">Other Campaign Statements</td> </tr> <tr> <td><input type="checkbox"/> Thirty days before election</td> <td><input type="checkbox"/> Thirty days before election</td> <td colspan="2"><input type="checkbox"/> Amended Statement for _____</td> </tr> <tr> <td><input checked="" type="checkbox"/> Ten days before election</td> <td><input type="checkbox"/> Ten days before election</td> <td colspan="2"><input type="checkbox"/> Annual statement due January 31st</td> </tr> <tr> <td><input type="checkbox"/> Forty days after election</td> <td><input type="checkbox"/> Seventy days after election</td> <td colspan="2"><input type="checkbox"/> Final Statement - Attach A-2 Statement of Dissolution</td> </tr> </table>				Primary Election Campaign Statements	General Election Campaign Statements	Other Campaign Statements		<input type="checkbox"/> Thirty days before election	<input type="checkbox"/> Thirty days before election	<input type="checkbox"/> Amended Statement for _____		<input checked="" type="checkbox"/> Ten days before election	<input type="checkbox"/> Ten days before election	<input type="checkbox"/> Annual statement due January 31 st		<input type="checkbox"/> Forty days after election	<input type="checkbox"/> Seventy days after election	<input type="checkbox"/> Final Statement - Attach A-2 Statement of Dissolution	
Primary Election Campaign Statements	General Election Campaign Statements	Other Campaign Statements																	
<input type="checkbox"/> Thirty days before election	<input type="checkbox"/> Thirty days before election	<input type="checkbox"/> Amended Statement for _____																	
<input checked="" type="checkbox"/> Ten days before election	<input type="checkbox"/> Ten days before election	<input type="checkbox"/> Annual statement due January 31 st																	
<input type="checkbox"/> Forty days after election	<input type="checkbox"/> Seventy days after election	<input type="checkbox"/> Final Statement - Attach A-2 Statement of Dissolution																	

Additional Ballot Question Campaign Statements - Statewide ballot question committees only	
<input type="checkbox"/> Last day of calendar month in which petition is filed with the Secretary of State	
<input type="checkbox"/> Monthly Report for _____	MONTH
<input type="checkbox"/> Thirty days after the deadline for filing petitions with the Secretary of State	

ITEM 4	REPORTING PERIOD (See Instructions pages 9 and 11)		
THIS STATEMENT COVERS A PERIOD FROM			
<u>April</u>	<u>9</u>	<u>2008</u>	TO
MONTH	DAY	YEAR	
<u>April</u>	<u>28</u>	<u>2008</u>	
MONTH	DAY	YEAR	

ITEM 5	NATURE OF COMMITTEE		
<input checked="" type="checkbox"/> Candidate - Office Sought <u>Legislative District #50</u>			
(INCLUDE DISTRICT NUMBER WHERE APPLICABLE)			
<input type="checkbox"/> Ballot Question - Ballot Issue _____			

The following summary sections require the reporting of total receipts and expenditures of the committee and the balance of cash on hand at the beginning and end of the reporting period. All contributions and expenditures must be reported here including in-kind contributions and expenditures, pledges and loans (see definitions on pages 9 and 10). Schedules A through D require additional disclosures as specified for each schedule.

SUMMARY OF RECEIPTS

1. PREVIOUS RECEIPTS REPORTED FOR THIS ELECTION PERIOD			\$5,250.00
(If this is the 1 st statement filed for the primary election or an annual statement enter zero)			
2. CASH CONTRIBUTIONS (A) Candidate's Own Funds.....	\$0.00		
THIS PERIOD FROM: (B) Other Individuals.....	\$4,825.00		
(C) All Other Sources*.....	\$1,350.00		
3. LOANS RECEIVED THIS PERIOD* (Schedule C, Section 1, Line 2)	\$575.00		
4. INTEREST & OTHER INVESTMENT INCOME RECEIVED THIS PERIOD.....	\$0.00		
TOTAL CASH RECEIVED THIS PERIOD (Line 2(A,B, & C) Plus Lines 3 and 4).....	\$6,750.00		
5. DEDUCT LOAN REPAYMENTS (Schedule C, Section 1, Line 3).....	\$100.00		
6. NET CASH RECEIVED THIS PERIOD (Total Cash Minus Line 5).....		\$6,650.00	
7. IN-KIND CONTRIBUTIONS (A) Candidate	\$0.00		
THIS PERIOD (Contributions (B) Other Individuals.....	\$450.00		
Other than cash.) FROM: (C) All Other Sources	\$575.00		
TOTAL IN-KIND CONTRIBUTIONS (To line 15 Below).....		\$1,025.00	
8. UNPAID PLEDGES (A) Candidate	\$0.00		
THIS PERIOD FROM: (B) Other Individuals	\$800.00		
(C) All Other Sources.....	\$350.00		
TOTAL UNPAID PLEDGES.....		\$1,150.00	
9. NET RECEIPTS THIS PERIOD (Lines 6 Plus 7 Plus 8).....			\$8,825.00
10. TOTAL RECEIPTS FOR THE ELECTION PERIOD TO DATE (Line 1 Plus Line 9).....			\$14,075.00

OTHER INFORMATION

11. LOANS REPAYED BY THIRD PARTIES THIS PERIOD	\$150.00		
12. LOANS FORGIVEN THIS PERIOD	\$275.00		

SUMMARY OF EXPENDITURES

13. PREVIOUS EXPENDITURES REPORTED FOR THIS ELECTION PERIOD.....			\$0.00
(If this is the 1 st statement filed for the primary election or an annual statement enter zero)			
14. CASH EXPENDITURES THIS PERIOD.....	\$6,200.00		
15. IN-KIND EXPENDITURES THIS PERIOD (From Line 7 Above).....		\$1,025.00	
16. TOTAL EXPENDITURES THIS PERIOD (Line 14 Plus Line 15).....			\$7,225.00
17. TOTAL EXPENDITURES FOR THE ELECTION PERIOD TO DATE (Line 13 + Line 16).....			\$7,225.00

CASH BALANCE SUMMARY

18. CASH ON HAND AT BEGINNING OF PERIOD (From Line 25 of Prior Report).....	\$5,250.00
19. CASH RECEIVED IN PAYMENT OF PLEDGES REPORTED IN A PRIOR PERIOD.....	\$50.00
20. CASH RECEIPTS THIS PERIOD (From Line 6 Above).....	\$6,650.00
21. SUBTOTAL (Lines 18 Plus 19 Plus 20).....	\$11,950.00
22. CASH EXPENDITURES THIS PERIOD (From Line 14 Above).....	\$6,200.00
23. SUBTOTAL (Line 21 Minus Line 22).....	\$5,750.00
24. ADJUSTMENTS FOR CASH RECEIPTS (OR EXPENDITURES) NOT INCLUDED ELSEWHERE* ..	\$7.50
25. CASH ON HAND AT CLOSE OF THIS PERIOD (Line 23 Plus or Minus Line 24).....	\$5,757.50
26. VALUE OF INVESTMENTS HELD BY COMMITTEE AT CLOSE OF PERIOD.....	\$0.00
27. TOTAL CASH AND CASH EQUIVALENTS AT CLOSE OF PERIOD (Lines 25 & 26).....	\$5,757.50

***NOTE:** Line 2 (C) - Be reminded that candidates for certain state offices are subject to aggregate contribution limits (See p.9).
 Line 3 - Be reminded of new restrictions on loans (See p.9).
 Line 24 - Be reminded to include an explanation of all adjustments. Use Section 2 of Schedule C on page 5 or the space provided on page 8.

Schedule A - Contributions Over \$250 Received from the Candidate or Other Individuals*

List all individuals from whom contributions totaling more than \$250 were received during the period covered by the report and all individuals who have contributed a cumulative total of over \$250 during the election period. **(Include contributions of over \$250 received from the candidate.)** All contributions from the same donor must be listed under the same name. In the first column list the name and address of each individual who has contributed a cumulative total of over \$250 during the election period. In the next column, list the date(s) of the contributions, except those which have been previously reported. In Column A, list the total amount of the contributions received to date during the election period as of the beginning of the reporting period from each of the individuals listed. If you are filing your **first Campaign Statement for the Primary Election or an annual statement, this column will show zero.** If you are filing your **second election Campaign Statement or any subsequent election statement, this column must include amounts listed on previous election Campaign Statements.** In Columns B, C, and D, list the contributions received during this period. In Column E, list the total contributions received from each of the individuals listed for the election period to date. (E.g., An individual who gave \$150 during the Primary Election and \$125 during the General Election **would have his or her contributions accumulated and would be reported on this schedule.**)

Name, Street Address or Rural Route, City and State of Each Individual Who Contributed a Cumulative Total of Over \$250 During the Election Period	Date of Each Contribution Not Previously Listed	Total Contributions Previously Reported During the Election Period	Cash Contributions This Period	In-Kind Contributions This Period	Unpaid Pledges This Period	Total Contributions Election Period to Date
		A +	B +	C +	D =	E

NOTE: DESCRIBE IN-KIND CONTRIBUTIONS IN THE FIRST COLUMN OR THE SPACE PROVIDED ON PAGE 8.

-REFERENCE CANDIDATE COMMITTEE TREASURER'S GUIDE FOR EXAMPLES-

Joe Cook 4037 Dun Drive Anywhere, NE 68399 (See Section IV, Situation 3)	4/12/08 4/15/08		\$50.00		\$300.00	\$350.00
Dave Frank 1075 Orchard Street Anywhere, NE 68399 (See Section IV, Situation 2)		\$500.00				\$500.00
Frank Good 2121 Plumb Street Anywhere, NE 68399 (loan payment) (See Section VI, Situation 2)	4/12/08 4/22/08		\$200.00	\$150.00		\$350.00
Mary Kay Jones 944 Dirt Street Anywhere, NE 68399 (See Section II, Situation 2)	4/14/08 4/15/08		\$200.00 \$75.00			\$275.00
Joseph Q. Public (See 1 below) 1010 Merit Drive Anywhere, NE 68399 (See Section II, Situation 1 & Section V, Situation 2)	4/14/08 4/16/08		\$300.00	\$300.00		\$600.00
Jack Smith 2108 Avon Drive Anywhere, NE 68399 (See Section IV, Situation 1)	4/11/08	\$750.00			\$500.00	\$1,250.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
(1) See page 8 for explanation						\$0.00

***REMINDER:** All individuals who contributed a cumulative total of more than \$250 during the election period, must be listed, including those shown on previous Campaign Statements filed for this election period.

Citizens for Smith

4/30/08

(COMMITTEE NAME)

(DATE OF STATEMENT)

Schedule B - Contributions Over \$250 Received from all Sources except Individuals*

List all businesses, political committees and other entities which contributed more than \$250 during the period covered by the report and those which have contributed a cumulative total of over \$250 during the election period. (Do not include contributions from individuals. Contributions from individuals should be listed on Schedule A.) All contributions from the same donor must be listed under that donor. In the first column list the name and address of each business, political committee or other entity which contributed a cumulative total of over \$250 during the election period. In the next column, list the date(s) of the contributions, except those which have been listed on previous reports. In Column A, list the total amount of the contributions received to date during the election period as of the beginning for the reporting period from each of the donors listed. If you are filing your **first Campaign Statement for the Primary Election or an annual statement, this column will show zero**. If you are filing your **second Campaign Statement for the election or any subsequent election statement, this column must include amounts listed on previous election Campaign Statements**. In Columns B, C, and D, list the contributions received during this period. In Column E, list the total contributions received from each of the donors listed for the election period to date. (E.g., A PAC which gave \$150 during the Primary Election and \$125 during the General Election **would have its contributions listed as the cumulative total contributed during the election is over \$250.**)

Name, Street Address or Rural Route, City and State of Each Contributor (except individuals) Who Contributed a Cumulative Total of Over \$250 During the Election Period	Date of Each Contribution Not Previously Listed	Total Contributions Previously Reported During the Election Period	Cash Contributions This Period	In-Kind Contributions This Period	Unpaid Pledges This Period	Total Contributions Election Period to Date
		A +	B +	C +	D =	E

NOTE: CONTRIBUTIONS FROM POLITICAL COMMITTEES MUST ALSO INCLUDE THE NAME OF THE TREASURER OF THE CONTRIBUTING COMMITTEE. IN-KIND CONTRIBUTIONS MUST BE DESCRIBED IN THE FIRST COLUMN OR IN THE SPACE PROVIDED ON PAGE 8.

-REFERENCE CANDIDATE COMMITTEE TREASURER'S GUIDE FOR EXAMPLES-

Acme Furniture (See (2) below) 2901 Indian Valley Road Anywhere, NE 68399 (See Section V, Situation 1)	4/15/08			\$300.00		\$300.00
First Bank of Anywhere Anywhere, NE 68399 (See Section VI, Situation 4)	4/22/08			\$275.00		\$275.00
The Political Action Committee 100 Gravel Road Anywhere, NE 68399 (3) (See Section II, Situation 3) (4) (See Section IV, Situation 4)	4/14/08		\$300.00 (3)	\$350.00 (4)		650.00
The Central Party 950 Disclosure Road Anywhere, NE 68399 (See Section 11, Situation 4)	4/3/08 4/17/08	\$50.00	\$300.00			\$350.00
Van Pelt Mercantile 703 Elm Street Anywhere, NE 68399		\$600.00				\$600.00
The Holmes Corporation 7 Watson Circle Anywhere, NE 68399		\$1,000.00				\$1,000.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
(2) See page 8 for explanation						\$0.00

***REMINDER:** All candidates for the Legislature, and all candidates for other covered elective offices (under the CFLA), are subject to **mandatory** limits on contributions from sources other than individuals during the election period. It is important that candidates for these offices be aware of and comply with these limits.

Schedule C - Section 1: Schedule of Loans

All loans the committee received or made must be listed. List full name and address of each lender, guarantor and co-signer of loans over \$250. List the full name and address of any third party making a payment of over \$250 on a loan. Interest paid by the committee should not be reported on this Schedule but in the Summary of Expenditures and if over \$250, on Schedule D, Section 1.

Section 1: Funds Borrowed

Name and Street Address or Rural Route of Lender and any Guarantors and Co-Signers	Date	Unpaid Balance From Prior Period A +	Amount Received This Period B -	Amount Repaid This Period C -	Amount Forgiven This Period D -	Amount Paid by Third Party This Period E =	Unpaid Balance F
(1) First Bank of Anywhere, State Street Anywhere, NE 68399 Jack Smith co-signer 2108 Snape Drive	4/15/08	\$575.00					\$575.00
(2) Frank B. Good 2121 Plumb Street Anywhere, NE 68399	4/22/08					\$150.00	(\$150.00)
(3) Cash Payment (4) Bank Forgave (See Section VI)	4/22/08			\$100.00	\$275.00		(\$375.00)
Unpaid Balance from Last Report		\$575.00					
2. Loans Received (To Summary of Receipts, Line 3)			\$0.00				
3. Loans Repaid (To Summary of Receipts, Line 5)				\$100.00			
4. Amount Forgiven (To Summary of Receipts, Line 12)					\$275.00		
5. Amount Paid by Third Party (To Summary of Receipts, Line 11)						\$150.00	
6. Unpaid Balance							\$50.00

REMINDER: There are limits on the amount of loans which candidate committees may accept. See **SPECIAL NOTE TO CANDIDATE COMMITTEES** on page 9 of the instructions.

SCHEDULE C - Section 2: Miscellaneous Transactions

List all transactions not otherwise reported on Schedules A, B, or D. Include funds transferred back to the official committee depository from savings or investment accounts. Also include funds received from the sale of equipment or other assets of the committee.

Date	Amount	Nature (See Key)	Description
4/4/08	\$25.00	B Choose Choose Choose Choose	Red Cross (receipt attached) Transferred 4/14/06 (See Section XI)

KEY: A - Adjustment to Cash Balance B- Anonymous Contributions* C - Other

*NOTE: Anonymous contributions are those contributions from donors of unknown identity. Contributions of \$50 or less received as a result of fundraising events or from the sale of political merchandise are not considered anonymous contributions.

No committee, or other person, shall accept or expend an anonymous contribution. If an anonymous contribution is received, it shall not knowingly be deposited but shall be given to a tax exempt charitable organization. The charitable organization receiving the contribution shall provide the person with a receipt. (Attach receipt.)

Citizens for Smith
(COMMITTEE NAME)

4/30/2008
(DATE OF STATEMENT)

Schedule D - Section 1: Expenditures of Over \$250 this Period*

List all expenditures by the committee during this reporting period which were over \$250. If more than one payment was made during the reporting period to the same payee, the expenditures must be listed if the total payments during the reporting period were over \$250. *Expenditures to the same payee in different reporting periods should not be accumulated.* Expenditures to the same person must be listed under the same name. If the committee engages the services of an advertising agency or reimburses the candidate or other agents of the committee for expenses they incurred on behalf of the committee, list the payments the committee made to the advertising agency or other person and the payments which were made by the advertising agency or other committee agent. (E.g., If the candidate makes payments to a newspaper for advertising and is later reimbursed by the committee, report the payments made to the candidate and the payments made by the candidate to the newspaper. Include the name of the newspaper, and the amount and date of each of the expenditures by the candidate and a description of the purpose of the expenditures.)

Name, Street Address , City and State of Each Payee to Whom Expenditures of Over \$250 Were Made During the Reporting Period	Purpose of Each Expenditure (Include a Brief Description)	Date of Each Expenditure This Reporting Period	Amount of Expenditures This Reporting Period A +	Amount of In-kind Expenditures This Reporting Period B =	Total Cash and In-Kind Expenditures This Reporting Period C
-REFERENCE CANDIDATE COMMITTEE TREASURER'S GUIDE FOR EXAMPLES-					
ABC Advertising Agency 1405 Broadway Ave. Anywhere, NE 68399	Media Advertising	4/23/08	\$4,000.00		\$4,000.00
Payments made by ABC of over \$250: Wooo Radio 2301 Essex Road Anywhere, NE 68399 Channel 55 2801 S. 12 th Street (See Section VIII, Situation 2)	Air time commercials \$700 Air time for commercials \$2,500	4/24/08 4/24/08			\$0.00
ZZ Supplier 1401 Garfield Anywhere, NE 68399 (See Section VIII, Situation 1)	Printer Paper	4/11/08 4/23/08	\$225.00 \$50.00		\$275.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

***REMINDER:** Candidates for the Legislature and for other covered elective offices (under the CFLA) who have agreed to abide by the spending limits must insure that they do not exceed the applicable spending limit. Candidates for these offices who have not agreed to abide by the spending limits must insure that they do not exceed their maximum estimated expenditure on file with the Commission.

Schedule D - Section 2: Unpaid Bills and Other Accrued Expenses

List all unpaid bills, accounts payable and other payments owed by the committee, i.e., accrued expenses for goods, materials, services or facilities received, for which payment has not been made as of the closing date of this statement. Include any amounts owed to the candidate if the candidate intends to seek reimbursement from the committee. If the exact amount of an unpaid bill is unknown, report a reasonable estimate of the amount owed. Loans are not to be reported in this Schedule. Loans are reportable in Section 1 of Schedule C.

IMPORTANT: Candidates for the Legislature and for other covered elective offices (under the CFLA) are reminded that for the purposes of determining if a candidate agreeing to abide by the spending limits has complied with the applicable limit, unpaid bills and accrued expenses are considered expenditures. Candidates for these offices who have not agreed to abide by these limits are reminded that for the purpose of determining if a candidate has exceeded the estimate of maximum expenditures on file with the Commission, unpaid bills and accrued expenses are considered expenditures.

PROVIDE THE ITEMIZED INFORMATION BELOW FOR AMOUNTS KNOWN OR ESTIMATED TO EXCEED \$250.

Date of Billing or Account Incurred	Name and Street Address or Rural Route of Creditor	Description of Goods, Services or Facilities Received	Amount Unpaid
4/15/08	Woods Lumber Company 59 Industrial Avenue Anywhere, NE 68399 (See Section IX)	Yard Sign Materials estimate	\$275.00
4/11/08	X Hotel 1500 Walnut Street Anywhere, NE 68399 (See Section III)	Cost of Fundraiser Dinner	\$1,500.00
Total of Itemized Unpaid Bills and Other Accrued Expenses			\$1,775.00
Total of Unpaid Bills and Other Accrued Expenses of \$250 or Less			\$0.00
Total of All Unpaid Bills and Other Accrued Expenses			\$1,775.00

Citizens for Smith
(COMMITTEE NAME)

4/30/2008
(DATE OF STATEMENT)

This space is provided for information continued from other schedules or explanation of adjustments and for changes to your committee's Statement of Organization (NADC Form A-1).

(See Section X

* Explanation of Line 24-Cash Balance Summary

Refund of overpayment to X. Y. Z. Office Equipment Company received 4/11/2008 \$7.50

(1) From shedule A:

A computerized voter list furnished by Central County Political Party Committee and paid for by Joseph Q. Public

(2) From Schedule B:

Donation of 2 desks by Acme Furniture estimated value \$300.00

VERIFICATIONS (This item must be completed before filing will be accepted.)

TREASURER'S VERIFICATION

I, _____, state that I have used all reasonable
(NAME OF TREASURER)

diligence in the preparation of this Campaign Statement, and to my knowledge it is true, correct and complete.

(DATE)

(SIGNATURE OF TREASURER)

CANDIDATE'S VERIFICATION (For Candidate Committees Only)

I, _____, state that I have used all reasonable
(NAME OF CANDIDATE)

diligence in the preparation of this Campaign Statement, and to my knowledge it is true, correct and complete.

(DATE)

(SIGNATURE OF CANDIDATE)

Filing Requirements

SPECIAL NOTE TO CANDIDATE COMMITTEES

IMPORTANT REMINDER: A candidate committee shall not accept more than \$15,000 in loans prior to or during the first 30 days after the formation of the committee. After the first 30-day period, the committee shall not accept loans which exceed 50% of the total contributions, other than loans, received by the committee as of the date of the receipt of the loan. Existing candidate committees are subject to the 50/50 aggregate ratio of loans to other contributions. Section 49-1446.04 Nebraska Statutes.

CANDIDATES FOR CONSTITUTIONAL OFFICES AND THE LEGISLATURE: Candidates for certain state-wide offices are subject to the provisions of the Campaign Finance Limitation Act. Candidates subject to the CFLA have additional filing requirements. The CFLA provides for voluntary spending limits and mandatory aggregate contribution limits. Candidates for the offices of Member of the Legislature, Governor, Attorney General, Auditor of Public Accounts, State Treasurer, Secretary of State, Member of the State Board of Education, Member of the Board of Regents of the University of Nebraska, and Member of the Public Service Commission should obtain a copy of the CFLA Candidate Brochure applicable to the office sought. The brochure is available from the Commission and on the Commission's website. See §32-1601 through 32-1613 of the Nebraska Statutes.

RECORD KEEPING: The committee treasurer must keep detailed accounts, records, bills and receipts to substantiate the information reported in Campaign Statements.

Contributions - the committee must keep a record of each person or committee from whom a contribution (cash, in-kind, unpaid pledge, loan, etc.) is received even though such individual identification may not be required in periodic reports.

Expenditures - the committee must keep a record of each person to whom an expenditure (cash, in-kind, unpaid pledge, loan, etc.) is made even though such individual identification may not be required in periodic reports. The law provides certain restrictions on the use of campaign funds. Reference sections 49-1446.01, 49-1446.02, 49-1446.03 and 49-1479, Revised Statutes of Nebraska.

A Treasurer's Guide published by the Nebraska Accountability and Disclosure Commission provides additional information regarding reporting requirements and instructions for completing Campaign Statements. This publication may be obtained at no charge by contacting the Commission office.

WHO MUST FILE:

Committees required to register with the Commission must make all required filings. If your committee is not required to register with the Commission, Election and Annual Campaign Statements are not required. Filing NADC Form A-1 (Statement of Organization of a Political Committee) registers your committee. *Complete the checklist on Page 10 to determine your filing requirements.*

Election Campaign Statements must be filed by all political committees which support or oppose one or more candidates or ballot questions.

Annual Campaign Statements must be filed by all political committees on or before January 31 of each year except the year following an election year in which the committee filed Campaign Statements. The closing date for annual Campaign Statements is December 31. See also PERIOD COVERED BY REPORT.

WHEN TO FILE

Election Campaign Statements

Primary Election	Closing Date	Due Date
1 st statement	35 days before Primary	30 days before Primary
2 nd statement	15 days before Primary	10 days before Primary
Post election statement	35 days after Primary	40 days after Primary
General Election	Closing Date	Due Date
1 st statement	35 days before General	30 days before General
2 nd statement	15 days before General	10 days before General
Post election Statement	December 31 of election year	70 days after General

Annual Campaign Statements	December 31 of each year	January 31 of following year.
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Additional Campaign Statement Filing Requirements for State-wide Ballot Question Committees - If your ballot question committee is supporting or opposing a state-wide petition effort pursuant to the provisions of Chapter 32 of the Revised Statutes of Nebraska, the following additional Campaign Statements must be filed.

On the last day of the calendar month in which the petition is filed with the Secretary of State.

On the last day of each month after the month in which the petition is filed with the Secretary of State, except for the month during which the signed petitions must be filed.

The 30th day after the deadline for filing petitions with the Secretary of State.

The closing date for each report is five days before the date the report is due.

NOTE: Lincoln and Omaha City Elections - Some of the reporting dates specified in this section do not apply to city elections in Lincoln or Omaha. Candidates and committees should consult special Commission bulletins for the reporting dates for these elections.

PERIOD COVERED BY REPORT

The reporting period begins with the day after the closing date of the committee's last Campaign Statement and ends with the closing date of the Campaign Statement due. If the committee has never filed a Campaign Statement before, begin with the date money was first raised, received, or expended.

WHERE TO FILE

Candidate Committees: File with the Commission.

Ballot Question Committees: File with the Commission.

NOTE: LB242, Laws 2001 eliminated the requirement to file a copy of campaign statements with the county clerk or election commissioner.

OTHER FILING REQUIREMENTS

Statement of Organization of a Political Committee (NADC FORM A-1): Filing NADC Form A-1 registers your committee. See Filing Requirement Checklists, Page 10, for further information.

Changes to any of the information required in the committee's Statement of Organization are required to be reported by the date your next Campaign Statement is required to be filed. Use the space provided on page 8 to report any changes.

Report of Late Contribution (NADC Form B-5): Any contribution of \$1,000 or more received during the 14 days immediately preceding the election and not reported on the pre-election Campaign Statement must be reported on NADC Form B-5 (Report of Late Contribution) within 2 days of receipt. All late contributions must also be reported on the post-election Campaign Statement.

Report of Earmarked Contribution (NADC Form B-3): Any *registered* committee which acts as an intermediary or agent in transferring an earmarked contribution must report the contribution on NADC Form B-3 (Report of Earmarked Contribution) by the date of the next Campaign Statement required to be filed after the intermediary/agent committee receives the earmarked contribution or pledge of contribution. Attach Form B-3 to this Campaign Statement.

Any *unregistered* committee which acts as an intermediary or agent in transferring an earmarked contribution directly or indirectly from a contributor to the recipient candidate or political committee must report the contribution on NADC Form B-3 (Report of Earmarked Contribution). The report must be filed and the contribution forwarded to the recipient candidate or committee within 10 days of receipt by the intermediary/agent.

Filing Requirements Checklist

ELECTION CAMPAIGN STATEMENTS:

To use this checklist, first determine whether your committee has registered with the Commission by filing NADC Form A-1 (Statement of Organization of a Political Committee). Then answer the following questions. Unregistered committees begin with question 1.

Registered committees begin with question 3. If you don't know, or have any doubts about the status of your committee, contact the Commission office.

A **registered committee** has a Statement of Organization of a Political Committee (NADC Form A-1) on file with the Commission.

An **unregistered committee** does not have a Statement of Organization of a Political Committee (NADC Form A-1) on file with the Commission.

Incumbents: Committees of incumbent officeholders are not permitted to dissolve unless certain criteria are met. If you are an incumbent and you had a registered committee when elected, you probably still have a registered committee.

Unregistered Committees (No Form A-1 filed) start here

1. Have your raised or expended over \$5,000 in a calendar year, including, in the case of a candidate committee, any personal funds of the candidate?

- Yes. Continue with question 2.
 No. Stop here. You are not required to register your committee with the Commission until you have raised or expended over \$5,000 in a calendar year.

2. Have you registered your committee with the Commission by filing NADC Form A-1 (Statement of Organization of a Political Committee)?

- Yes. Continue with question 3.
 No. File Form A-1 with the NADC and continue with question 3.

Registered Committees Start Here

3. Is your committee supporting or opposing any candidate(s) or ballot question(s) in this election?

- Yes. You must file Election Campaign Statements. See **WHEN TO FILE**.
 No. You do not need to file Election Campaign Statements. You will need to file an Annual Campaign Statement for the calendar year. See **ANNUAL CAMPAIGN STATEMENTS**.

ANNUAL CAMPAIGN STATEMENTS

To determine whether your committee must file an Annual Campaign Statement, answer the following question:

1. Did your committee file Election Campaign Statements in connection with an election in the calendar year which precedes the January 31 due date for the Annual Statement?

- Yes. Stop here. No Annual Campaign Statement is required.
 No. You must file an Annual Campaign Statement on or before January 31. See **PERIOD COVERED BY REPORT**.

Definitions

Contribution: A payment, gift, subscription, assessment, expenditure, contract, payment for services, dues, advance, forbearance, loan, donation, pledge or promise of money or anything of ascertainable monetary value to a person made for the purpose of influencing the nomination or election of a candidate, or for the qualification, passage, or defeat of a ballot question. (An offer or tender of a contribution is not a contribution if expressly and unconditionally rejected or returned.) Contribution shall include the purchase of tickets or payment of an attendance fee for events such as dinners, luncheons, rallies, testimonials, and similar fund raising events; and an individual's own money or property other than the individual's homestead used on behalf of that individual's candidacy; and the granting of discounts or rebates by broadcast media and newspapers not extended on an equal basis to all candidates for the same office.

In-kind Contributions: Goods, materials, services and other things of value provided to the committee (such as use of office space, printing, or telephone bank) or payments made by others for expenses incurred by or on behalf of the committee.

Pledge: An oral or written promise of a future payment of money or anything of ascertainable monetary value.

Anonymous Contribution: Contributions from donors of unknown identity, with the exception of contributions which are \$50 or less received as a result of fundraising events or from the sale of political merchandise.

Earmarked Contribution: A designation, instruction, or encumbrance, including those which are direct or indirect, express or implied, or oral or written, which results in any part of a contribution or expenditure, including any in-kind expenditure made in exchange for a contribution, being made to or expended on behalf of a candidate or a committee.

Contribution shall not include the Following: (a) Volunteer personal services provided without compensation, or payment of costs incurred of less than \$250 in a calendar year by an individual for personal travel expenses, if the costs are voluntarily incurred without any understanding or agreement that the costs shall be, directly or indirectly, repaid; (b)

Amounts received pursuant to a pledge or promise to the extent that the amounts were previously reported as a contribution; (c) Food and beverages, not to exceed \$50 in value during a calendar year, which are donated by an individual and for which reimbursement is not given.

Ballot question: means any question which is submitted or which is intended to be submitted to a popular vote at an election, including initiative, referendum, recall, judicial retention, or bond issue whether or not it qualifies for the ballot.

Election: A primary, general, special, or other election held in this state or a convention or caucus of a political party held in this state to nominate a candidate. *Election includes a vote on a ballot question.*

Expenditure: A payment, donation, loan, pledge, or promise of payment of money or anything of ascertainable monetary value for goods, materials, services, or facilities in assistance of, or in opposition to, the nomination or election of a candidate, or the qualification, passage, or defeat of a ballot question. (An offer or tender of an expenditure is not an expenditure if expressly and unconditionally rejected or returned). Expenditure shall include a contribution or a transfer of anything of ascertainable monetary value for purposes of influencing the nomination or election of any candidate or the qualification, passage, or defeat of a ballot question.

Business: 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.

All reference to "Commission" shall mean the Nebraska Accountability and Disclosure Commission.

Statutory Authority: Section 49-1455, Nebraska Statutes.

Instructions for Completing Campaign Statements

The following items are noted to assist you in proper completion of your Campaign Statement. See also the **Candidate Committee Treasurer's Guide** for completed sample forms and details. If you would like assistance in completing your statement, please contact the Commission Office.

NOTE: Lincoln and Omaha City Elections - the instructions specified in this section relating to the Summary of Receipts and Expenditures and the reporting of contributions of over \$250 **do not** apply to city elections in Lincoln or Omaha. Committees supporting or opposing candidates or ballot questions in the Lincoln Elections or Omaha are required to report total receipts and expenditures and contributions of more than \$250 per reporting period and cumulatively for the combined Primary and General Election periods.

ITEM 4 - REPORTING PERIOD (Page 1)

The beginning date depends on whether you have previously filed Campaign Statements.

- Committees that have previously filed Campaign Statement(s) begin with the day following the close-out date of the last Campaign Statement filed.
- Committees that have **not** previously filed a Campaign Statement begin with the day money was **first raised, received, or spent**.

The period **ending** date is 5 days before the day the statement is due, except for the post election statement for the General Election which has a closing date of December 31.

ITEM 5 - NATURE OF COMMITTEE (Page 1)

Candidate Committees should be sure to include the District or Subdivision number, if any, under **Office Sought**.

SUMMARY OF RECEIPTS AND SUMMARY OF EXPENDITURES

Election Campaign Statements are cumulative for the election period including both the Primary and General Elections. **Receipts** and **Expenditures** begin with **zero** on the 1st Primary Election Statement. **DO NOT** carry over Receipts and Expenditures from an annual Campaign Statement to the 1st Primary Campaign Statement. Annual Campaign Statements should not carry forward receipts and expenditures from Election Campaign Statements.

SUMMARY OF RECEIPTS (Page 2)

Line 1: "Previous Receipts Reported for this Election."

- 1st Primary Statement: Line 1 should be **zero**.
- 2nd and Post Primary and 1st, 2nd and Post General Statements: Line 1 should be the amount from "Total Receipts Election to Date" (Line 10) of the **previous** Campaign Statement filed by the committee.
- Annual Statements: Line 1 should be **zero**

NOTE: Never carry a previous **Cash Balance** over to any line in the Summary of Receipts.

SUMMARY OF EXPENDITURES (Page 2)

Line 13: "Previous Expenditures Reported for this Election:"

- 1st Primary Statement:: Line 13 should be **zero**.
- 2nd and Post Primary and 1st, 2nd and Post General Statements: Line 13 should be the amount from "Total Expenditures Election to Date" (Line 17) of the **previous** Campaign Statement.
- Annual Statements: Line 13 should be **zero**.

CASH BALANCE SUMMARY (Page 2)

Line 18: "Cash on Hand at Beginning of Period:"

- If the committee has **not** previously filed a Campaign Statement, begin with **zero**.
- If the committee has previously filed a Campaign Statement, carry over the balance of "Cash on Hand at Close of this Period" from the **previous** Statement.

SCHEDULES A & B - CONTRIBUTIONS OVER \$250 RECEIVED DURING THIS ELECTION PERIOD (Pages 3 & 4)

- Add together all contributions including in-kind, received from the same donor during the Primary and General elections. If the total received during the election period goes over \$250, report **all** the contributions on the statement due.
- All contributors shown on the 1st Election Statement must be repeated on the 2nd Election Statement, and all on the 2nd must be repeated on the Post Election Statement, **even** if no new contributions are received.
- Carry over contributions shown on the Post-Primary Statement to the 1st General Statement. Annual Campaign Statements should not include contributors listed on election Campaign Statements.

IN-KIND CONTRIBUTIONS/EXPENDITURES

An in-kind contribution is also considered an expenditure of the committee just as if the committee had received money and used it to purchase the goods or services donated to it.

- Report in-kind contributions worth over \$250 on Schedule A or B. Describe the goods or services received on the Schedule or on p.8.
- Report in-kind expenditures worth over \$250 to **the same vendor** on Schedule D. Example: Several people split the bill for a fundraiser which was over \$250. The committee must report an in-kind expenditure to the club or person who received payment.

SCHEDULE C - LOANS (Page 5)

Outstanding loans should be carried over from Campaign Statement to Campaign Statement until the loans are shown as paid or forgiven. See **Candidate Committee Treasurer's Guide**.

SCHEDULE D, SECTION 1 - EXPENDITURES IN EXCESS OF \$250 (Page 6)

- List and **describe** all expenditures over \$250 - a label is not enough. "Rent" is a label - a description would include what was rented, its use, and the time period involved. All travel expenditure descriptions should include the date, purpose, and method of travel, and departure and destination points.

SCHEDULE D, SECTION 2 - UNPAID BILLS AND OTHER ACCRUED EXPENSES (Page 7)

Items shown on Schedule D-2 (accounts payable) must be carried over from Campaign Statement to Campaign Statement until paid. When payments are made, they are reportable in the Summary of Expenditures and on Schedule D-1 over \$250.

NOTE: Amounts owed to individuals for expenses which will be reimbursed late should be estimated if the exact amount is not known.

DON'T FORGET TO COMPLETE THE VERIFICATION SECTIONS ON PAGE 8

NOTE: Candidates for State Legislature and other covered elective offices (under the CLFA) Special instructions may apply. Contact the Commission office for details.