NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

October 23, 2025

Broadwater Cemetery District
104 E Guthrie
Broadwater, NE 69125-

RE: Broadwater Cemetery District

Dear Board:

We have received and reviewed the audit waiver request for the Broadwater Cemetery District for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Broadwater Cemetery District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Morrill County

This budget is for the Period July 1, 2025, through June 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$ 9,052.50	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 9,052.50	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

243,375,245	A7	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 24 2025
STATE OF NEBRASKA

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Broadwater Cemetery District in Morrill County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	9,275.39	B1	8,239.39	B29	6,302.61	B57
3	Investments	7,451.51	B2	4,345.92	B30	4,309.92	B58
4	County Treasurer's Balance	28.94	B3	33.27	B31	28.85	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**16,755.84**	B4	**12,618.58**	B32	**10,641.38**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	6,979.34	B5	7,487.82	B33	8,875.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	15.58	B7	16.11	B35	20.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	36.92	B9	48.52	B37	-	B65
11	State Receipts: Property Tax Credit	641.56	B10	834.22	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	977.07	B13	1,473.00	B41	200.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**25,406.31**	B16	**22,478.25**	B44	**19,736.38**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	12,787.73	B17	11,836.87	B45	14,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**12,787.73**	B27	**11,836.87**	B55	**14,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**12,618.58**	B28	**10,641.38**	B56	**5,736.38**	B83
31					Cash Reserve Percentage	41%	B84
	PROPERTY TAX RECAP				Tax from Line 6	8,875.00	B85
					County Treasurer's Commission at 2% of Line 6	177.50	B86
					Total Property Tax Requirement	**9,052.50**	B87

Broadwater Cemetery District in Morrill County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

		Property Tax Request
General Fund	$	8,952.50
Sinking Fund	$	100.00
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	9,052.50

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	243,375,245
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.003678
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	8,952.50

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	5,736.38
Remaining Cash Reserve	$	5,736.38
Remaining Cash Reserve %		41%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Broadwater Cemetery District**
ADDRESS	**104 E Gutherie**
CITY & ZIP CODE	**Broadwater 69125**
TELEPHONE	**308.279.2412**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Phil Covalt	Jeri Yeager	Robin L Christensen EA
TITLE /FIRM NAME	Chairperson	Treasurer	Next Generation Tax & Accounting
TELEPHONE		308.279.2412	308.436.3335
EMAIL ADDRESS		yeagerje@gmail.com	robin@21stcenturytax.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [x] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Broadwater Cemetery District in Morrill County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			9,052.50	C1
(2)	Motor Vehicle Pro-Rate			20.00	C2
(3)	In-Lieu of Tax Payments			-	C3
(4)	Transfers of Surplus Fees			-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	-	C5		
(6)	**LESS:** Amount Spent During 2024-2025	-	C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	-	C7		
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**			-	C8
(8a)	Nameplate Capacity Tax			-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**9,072.50**	C10

	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	C11		
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	-	C12		
(12)	Allowable Capital Improvements			-	C13
(13)	Bonded Indebtedness			-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			-	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			-	C19
(18)	Judgments			-	C20
(19)	Refund of Property Taxes to Taxpayers			-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**			**-**	C23

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*		**9,072.50**	C24

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Broadwater Cemetery District

in

Morrill County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	12,173.04
		Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % (3)

1,298,800.00	/	223,814,806.00	=	0.58 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: - % (4)

	/		=	- %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: - % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	304.33
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	12,477.37
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	9,072.50
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	3,404.87
		(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Broadwater Cemetery District in Morrill County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4	$ -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Broadwater Cemetery District — **Morrill County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Broadwater Cemetery District	Morrill County
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

BROADWATER CEMETERY DISTRICT
JERI YEAGER-BLAKE
TO: 104 EAST GUTHRIE
BROADWATER, NE 69125

TAXABLE VALUE LOCATED IN THE COUNTY OF: MORRILL

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
BROADWATER CEM	Misc-District	1,298,800	243,375,245

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **ROSE M NELSON**, **MORRILL** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Rose M. Nelson
(signature of county assessor)

8-19-2025
(date)

SEAL OF THE MORRILL COUNTY ASSESSOR

CC: County Clerk, **MORRILL** County
CC: County Clerk where district is headquarter, if different county. _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

13,815,849 Pers Prior
14,925,356 Pers Value

209,998,957 Real Prior
228,449,889 Real Value

CERTIFICATE OF VOTE

STATE OF NEBRASKA)
COUNTY OF MORRILL)

TO: BROADWATER CEMETERY DISTRICT

I, the undersigned, being the County Clerk of MORRILL County, Nebraska, do hereby Certify the following is a true and complete extract (or copy) of the abstract of the votes cast at the Primary Election on May 12, 2020, in this County, as canvassed by the canvassing board of this County, with respect to the candidates, measures, propositions and issued therein listed; and do hereby certify that to the best of my knowledge such ballots, including absentee and provisional ballots have been voted, counted and canvassed in the manner provided by law.

LEVY OVERRIDE	VOTES CAST
Broadwater Cemetery District $.02 2020-2025	
FOR	102
AGAINST	41

Witness my hand and official seal this 19th day of May, 2020.

MORRILL COUNTY
COUNTY CLERK
OFFICIAL
SEAL
NEBRASKA

Kathleen L. Brandt

Kathleen L. Brandt, Morrill County Clerk

IN THE COUNTY OF MORRILL,
STATE OF NEBRASKA
RESOLUTION #2025-23

BE IT RESOLVED, that the Morrill County Board of Commissioners has agreed to allocate no funds for the political subdivisions under their levy authority.

The Districts included are:

Angora Cemetery District
Bayard Cemetery District
Bridgeport Cemetery District
Broadwater Cemetery District
Redington Cemetery District
Bridgeport Fire District #1
Bayard Fire District #3
Broadwater Fire District #4

PASSED AND APPROVED THIS 11th day of August, 2025.

Morrill County Board of Commissioners

Chairman

Board Member

Board Member

ATTEST:

County Clerk

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Broadwater Cemetery District
IN
Morrill County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September 2025, at 6:30 o'clock P.M. at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	12,787.73
2024-2025 Actual/Estimated Disbursements & Transfers	$	11,838.87
2025-2026 Proposed Budget of Disbursements & Transfers	$	14,000.00
2025-2026 Necessary Cash Reserve	$	5,736.38
2025-2026 Total Resources Available	$	19,736.38
Total 2025-2026 Personal & Real Property Tax Requirement	$	9,052.50
Unused Budget Authority Created For Next Year	$	3,404.87
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	9,052.50
Personal and Real Property Tax Required for Bonds	$	-

AFFIDAVIT OF PUBLICATION

State of Nebraska, }
Morrill County } §:

Beverly Erickson, being first duly sworn, deposes and says that she is the Secretary of the BRIDGEPORT NEWS-BLADE, a legal newspaper published at Bridgeport, Morrill County, Nebraska, and of general circulation in said county and state; and that a notice, a copy of which is hereunto attached, entitled Notice of Budget Hearing and Budget Summary, was published in said paper, in the regular and entire issue of every number of the paper (not a supplement) during the period of publication, for one consecutive week(s), the first insertion having been made on September 4, 2025, and the last insertion made on September 4, 2025.

Printer's Fee $18.63

Beverly Erickson

Subscribed in my presence and sworn to before me this 8th day of September, 2025.

Pamela S Reichert

(SEAL)

General Notary - State of Nebraska
PAMELA S. REICHERT
My Comm. Exp. Aug. 31, 2026.

Rose Hill Cemetery Board Annual Meeting and Budget Hearing

September 12, 2025

6:30 PM

President Phil Covalt called the meeting to order at 6:35 PM, at the Broadwater Village Hall. The following were present: Phil Covalt, Jeri Yeager and Marlene Yeager. Absent were Marci Goeman and Steve Taylor.

The purpose of the meeting was to hold a Budget Hearing and to review and discuss the budget for 2025-2026.

Treasurer's report: Jeri reported $360.53 in checking; $4,306.92 in the new free checking (was a money market account) as mandated by BMO. Marlene made a motion to approve the Treasurer's report. Second by Phil. Voting showed all ayes. Motion carried.

Old Business:

Report on Memorial Day Program – was reported an above average attendance at the Services, good attendance and plenty of food at the luncheon following the services.

New Business:

Re-Election of Expiring Terms: Officers up for re-election are Phil Covalt and Marci Goeman. Jeri made a motion to re-elect Phil and Marci, second by Marlene. Voting showed all ayes. Motion carried.

Budget/Levy for 2025-2026: All members were mailed Budget Hearing and Budget Summary for prior review. Phil made a motion to accept the Budget Summary as prepared and presented. Second by Jeri. Voting showed all ayes. Motion carried.

Budget Waiver: Marlene made a motion to use budget document as the budget waiver. Second by Phil. Voting showed all ayes. Motion carried.

Cemetery Maintenance: Alan Hecht (Maintenance person) stated he would be willing to do weed spraying. Phil suggested Walker Spraying continue doing the spraying as they are licensed to purchase chemical needed to spray.

There being no further business, meeting adjourned at 7:15 PM

Respectfully submitted,

Marlene Yeager

Marlene Yeager, Secretary Pro Tempore