

NEBRASKA
ACCOUNTABILITY AND
DISCLOSURE COMMISSION

P.O. Box 95086
Lincoln, NE 68509
(402) 471-2522
<https://nadc.nebraska.gov>

BEFORE COMPLETING
READ FILING REQUIREMENTS

STATEMENT
OF
FINANCIAL
INTERESTS

Calendar Year 2025

NADC FORM C-1

POSTMARK
DATE

2-14-26

OFFICE USE ONLY

RECEIVED

FEB 18 2026

NEBRASKA ACCOUNTABILITY
and
DISCLOSURE COMMISSION

- This statement must cover all financial interests for the entire "calendar year" as noted above and not just as of year-end.
- Candidates for designated offices and holders of designated offices and positions must file this statement with the Commission. See Sections 1A and 1B of the instructions.
- Candidates (including incumbents) subject to this filing requirement must file this statement in order to have their names appear on the ballot. (See Instructions).
- Designated officeholders and holders of designated positions must file this statement with the Commission annually.
- Dollar values need not be reported for any item, except Item 11.
- Persons who fail to file as required are subject to a civil penalty of up to \$5,000.

ITEM 1 YOUR NAME, ADDRESS AND PHONE NUMBER

Name Makovicka Joel Patrick Telephone No. (402) 995-9175
LAST FIRST MIDDLE
E-mail joel.makovicka@nebraska.edu
Address 3200 Farnam Ct #3803 Omaha NE 68131
STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE

ITEM 2 OCCASION FOR FILING (Check Appropriate Box)

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

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

List the office or position you currently hold which requires this filing.

Office or Position: University of Nebraska Board of Regents Term: Feb 2026 Jan 2027
Name of City, County, District, or State Agency: District 4 BEGINS ENDS

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

List the office sought which requires this filing.

Office: _____

Name of City, County, District, or State Office: _____

ITEM 5 PERIOD COVERED BY THIS STATEMENT

This statement must cover all financial interests for the entire "preceding calendar year" and not just as of year-end.

This statement covers the preceding calendar year January 1 through December 31, 2025

ITEM 6 SOURCES OF INCOME OF OVER \$1,000

Income includes money or any other form of recompense constituting income under the Internal Revenue Code. (See definitions)

Name and address of any source* (including an individual, business, body of government, political subdivision or body corporate) from which income of over \$1,000 was received.

List the nature of the source's business and the nature of the services you rendered or the circumstances under which income was received. NOTE: Do not list the amount of the income.

Also include your Government position if you were paid more than \$1,000.1.) See Attached

1a.)

2.)

2a.)

3.)

3a.)

4.)

4a.)

*NOTE: IF INCOME RESULTED FROM EMPLOYMENT BY, OPERATION OF OR PARTICIPATION IN A PROPRIETORSHIP, PARTNERSHIP, CORPORATION OR OTHER PERSON, LIST THE SAME AS THE SOURCE OF INCOME, BUT NOT THE PATRONS, CUSTOMERS, PATIENTS, OR CLIENTS THEREOF.

ITEM 7 BUSINESSES WITH WHICH YOU ARE ASSOCIATED Including Non Profits (See definitions)Name and address of all businesses, organizations, or associations (profit and non-profit) with which you held a position of officer, director, limited liability company member, partner, or stockholder and any entity in which you held a position of trustee. Such reporting is required based on the position held, not on whether income was received. You need **not** report business associations which are otherwise listed under Item 6.

Name and Address of Business or Organization.

Nature of Association

If you have nothing to report, write NONE1.) Joel Makovitz Family Foundation
10831 Old Mill Rd #300
Omaha, NE 68154President2.) Jmak 34 investments LLC
1320 Lincoln Mall Suite 200
Lincoln, NE 68508

2a.)

Member/Owner

3.)

3a.)

4.)

4a.)

5.)

5a.)

6.)

6a.)

7.)

7a.)

ITEM 6

- | | |
|--|---------------------------------------|
| 1. Makovicka/Harms Group PC
4235 North 90 th Street
Omaha, NE 68134 | 1a. Operation/Participation/Ownership |
| 2. JMak Land Company LLC
10831 Old Mill Rd #300
Omaha, NE 68154 | 2a. Operation/Participation/Ownership |
| 3. Komcon Real Estate LLC
10831 Old Mill Rd #300
Omaha, NE 68154 | 3a. Operation/Participation/Ownership |
| 4. JMak Ventures, INC
10831 Old Mill Rd #300
Omaha, NE 68154 | 4a. Operation/Participation/Ownership |
| 5. Harmaksen Partners Reinsurance
PO Box 540788
Omaha, NE 68154 | 5a. Ownership |
| 6. Endacka Enterprises LLC
10831 Old Mill Rd #300
Omaha, NE 68154 | 6a. Operation/Participation/Ownership |
| 7. M & R Real Estate LLC
11901 W Mcklevie Rd
Malcom, NE 68402 | 7a. Ownership |
| 8. Threehab Real Estate LLC
10831 Old Mill Rd #300
Omaha, NE 68154 | 8a. Ownership/Participation/Ownership |

ITEM 8

REAL PROPERTY OF THE FILER IN NEBRASKA (Real property valued at less than \$1,000 and your personal residence need *not* be reported.)

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

Location of Property
(Description or Address)

Nature of Property
(such as: agricultural, commercial, industrial, residential-rental)

If you have nothing to report, write NONE

None

ITEM 9

OTHER FINANCIAL INTERESTS AND PROPERTY HELD DURING THE PERIOD OF THIS STATEMENT WHICH EXCEEDED A FAIR MARKET VALUE OF \$1,000 AT ANY TIME DURING THE REPORTING PERIOD

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

Financial Institution

Address

If you have nothing to report, write NONE

① NBC Nebraska Bank of Commerce

② Dundee Bank

③ Pinnacle Bank

④ Wells Fargo

⑤ Dayspring Bank

① 6000 Village Drive Suite 100
Lincoln, NE 68516

② 5015 Underwood Ave
Omaha, NE 68132

③ PO Box 598
Gracina, NE 68028-0598

④ PO Box 6995
Portland, OR 97228-6995

⑤ 5370 S 72nd St Ralston, NE 68127

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

If you have nothing to report, write NONE

See Attached

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

If you have nothing to report, write NONE

None

ITEM 9b

1. Apple INC
2. Caterpillar INC
3. Tesla INC
4. Deere & Co
5. Nvidia Corp
6. Palantir Technologies
7. Exxon Mobil Corp
8. Nucor Corp
9. Amazon
10. Alphabet INC
11. Home Depot INC
12. Las Vegas Sands Corp
13. Lululemon Athletica INC
14. Meta Platforms INC
15. 3M Co
16. Walmart INC
17. Boeing Co
18. Nike INC
19. The Coca-Cola Co
20. Pfizer INC
21. Diamondback Energy INC
22. Barrick Mng Corp
23. Harley Davidson INC
24. Archer-Daniels Midland
25. SFL Corp

ITEM 10	CREDITORS TO WHOM \$1,000 OR MORE WAS OWED OR GUARANTEED BY YOU OR A MEMBER OF YOUR IMMEDIATE FAMILY.		
Exception: Loans from a relative and land contracts which have been recorded with the County Clerk or Register of Deeds need not be reported. Accounts payable, debts arising out of retail installment transactions or loans made by a financial institution in the ordinary course of business need not be reported.			
Name		Address	
If you have nothing to report, write NONE			
None			

ITEM 11	SOURCES OF GIFTS OF A VALUE OF MORE THAN \$100 RECEIVED EXCEPT GIFTS FROM RELATIVES. (See definitions) If you have nothing to report, write NONE		
Name and address of Donor	Occupation or nature of business of Donor	Value of Gift (See Key Below)	Description of Gift and Circumstances or Occasion for Gift
If you have nothing to report, write NONE			
None		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	

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

ITEM 12	SUPPLEMENTAL INFORMATION (please attach any supplemental info and note below to see attached)
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ITEM 13	SIGNATURE OF FILER, ATTESTATION, AND DATE
Check one of the boxes, sign and date below. ☒ I am not an agent of a foreign principal from an adversary nation or a foreign terrorist organization, as such terms are defined in the Foreign Adversary and Terrorist Agent Registration Act. ☐ I am an agent of a foreign principal from an adversary nation or a foreign terrorist organization, as such terms are defined in the Foreign Adversary and Terrorist Agent Registration Act. I hereby state that I have used all reasonable diligence in the preparation of this Statement and that to the best of my knowledge it is true and complete.  (Signature of Filer) 2/12/2026 (Date)	

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