

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

1/24/26

OFFICE USE ONLY

RECEIVED
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JAN 27 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 report 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 Boruch Ronalt R. Telephone No. 402-563-4403
LAST FIRST MIDDLE
E-mail Boruchronboruch@icloud.com
Address 13065 N Blvd., P.O. Box 595 Osceola NE 68651
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: County Commissioner Term: 1-24 1-27
BEGINS ENDS

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

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

List the office sought which requires this filing.

Office: County Commissioner

Name of City, County, District, or State Office: Polk County- District 1

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.) Boruch Masonry Construction
P.O. Box 595
Osceola, NE 68651

1a.) Flatwork Construction

2.) Polk County
Osceola, NE 68651

2a.) Commissioner Wages

3.) Genoa Community Bank
Genoa, NE 68640

3a.) Board Member Meeting Fee

4.) Social Security Administration

4a.) Social Security Retirement

*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 NONE

1.) Genoa Community Bank
Genoa, NE 68640

1a.) Board Member + Shareholder

2.) Osceola Town Square
Osceola, NE 68651

2a.) President + Shareholder

3.)

3a.)

4.)

4a.)

5.)

5a.)

6.)

6a.)

7.)

7a.)

ITEM 8	REAL PROPERTY OF THE FILER IN NEBRASKA (Real property valued at less than \$1,000 and your personal residence need <i>not</i> 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		
(1) 13065 'N' Blvd. Osceola, NE 68651 (2) 1350 141st Road Osceola, NE 68651		Personal Residence Cabin
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		
Genoa Community Bank Pinnacle Bank		502 Willard, Genoa, NE 68640 350 N. State, Osceola, NE 68651
(b) List the names of the issuers of all stocks, bonds, and government securities, not otherwise listed under Items 6 or 7.		
If you have nothing to report, write NONE		
None		
(c) Describe other property owned or held for the production of income not otherwise disclosed in Items 6, 7, 8 or 9(a)(b). Include leaseholds and other interests in real estate, promissory notes and other obligations owed to you, beneficial interests in trusts and estates, cash value life insurance, IRAs, deferred income and retirement plans. Exception: Do not include accounts receivable, inventory, fixtures and equipment owned or used by a business listed in Items 6 & 7 or household goods, personal automobiles and other tangible personal property unless such property was held primarily for sale or exchange.		
If you have nothing to report, write NONE		
IRA Lambert Borue Trust Cash Value Life Insurance		

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			

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)

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. x (Signature of Filer) 1-14-26 (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.

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Office: County Commissioner

Name of City, County, District, or State Office: Polk County District 1

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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.) Boruch Masonry Construction
P.O. Box 595
Osceola, NE 686511a.) Flatwork Construction2.) Polk County
Osceola, NE 686512a.) Commissioner Wages3.) Genoa Community Bank
Genoa, NE 686403a.) Board Member Meeting Fee4.) Social Security Administration4a.) Social Security Retirement

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Name and Address of Business or Organization.

Nature of Association

If you have nothing to report, write NONE1.) Genoa Community Bank
Genoa, NE 686401a.) Board Member + Shareholder2.) Osceola Town Square
Osceola, NE 686512a.) President + Shareholder

3.) _____

3a.) _____

4.) _____

4a.) _____

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(Description or Address)

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

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(1) 13065 'N' Blvd.
Osceola, NE
68651

Personal Residence

(2) 1350 141st Road
Osceola, NE 68651

Cabin

ITEM 9

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

Financial Institution

Address

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Genoa Community Bank

502 Willard, Genoa, NE 68640

Pinrock Bank

350 N. State, Osceola, NE
68651

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

If you have nothing to report, write NONE

None

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

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IRA

Lambert Baruch Trust

Cash Value Life Insurance

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

x

(Signature of Filer)

1-14-26

(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.