

State of Nebraska

Accountability and Disclosure Commission

P.O. BOX 95086
Lincoln, Nebraska 68509
nadc.nebraska.gov

January 5, 2026

Ronald Boruch
13065 N. Blvd.
P.O. Box 595
Osceola, NE 68651



Centre Terrace, 1225 L St. #400
Phone (402) 471-2522
Fax (402) 471-6599

Re: C-2 Potential Conflict of Interest Statement

Dear Commissioner Boruch,

This will acknowledge receipt of a C-2 Potential Conflict of Interest Statement ("Statement"), which you filed with the Nebraska Accountability and Disclosure Commission ("NADC") on Thursday, December 11, 2025.

You are a County Commissioner in Polk County. Your Statement concerns an action which was to have been taken by the County Commission on Tuesday, December 16, 2025. You have said that you intended to abstain from voting on the matter identified in your Statement.

As a County Commissioner, you are governed by the terms and requirements of Section 49-1499.03 of the Nebraska Political Accountability and Disclosure Act ("NPADA"). That Section provides in pertinent part that if you are required to, "take any action or make any decision in the discharge of [your] official duties that may cause financial benefit or detriment to [you], a member of [your] immediate family, or a business with which [you are] associated," then you should prepare and file with the NADC a written statement describing the matter. You have done this by filing your subject Statement with the NADC. The cited NPADA Section further provides that the NADC will advise you with respect to what action you should take under the circumstances.

Your Statement raises the question of whether you may take action on an invoice which was to be presented to the Polk County Board of Commissioners on December 16, 2025. The invoice was from Boruch Masonry Construction, LLC, (hereinafter, the "Company"), and this is a Company which, based upon your past correspondence with our office, you own. The invoice was for, "adding a concrete floor to a county owned storage building." The invoice was in the amount of \$17,004.00.

Since you are the owner of the Company, you had a direct financial interest in the payment of the invoice. In addition, as owner of the Company, it is a business with which

you are associated, and payment to the Company—or, alternately, failure to pay the invoice-- would be of direct benefit or detriment to you as the Company's owner.

Based upon the information which you have provided, we conclude that you had a conflict of interest in acting upon the invoice submitted by your Company. In view of this conflict of interest, we agree with the conclusion, as set forth in your Statement, that you should have abstained from discussion and voting upon your Company's invoice. We note that our conclusion in this matter is consistent with prior advice which we have given to you in similar matters in our earlier correspondence with you.

We thank you for filing the Statement. Please contact me directly at 402-471-0846, if you have any questions concerning this matter.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Neil B. Danberg", with a stylized flourish at the end.

Neil B. Danberg
General Counsel

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 1225 L St., Suite 400 P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522	POTENTIAL CONFLICT OF INTEREST STATEMENT NADC FORM C-2	POSTMARK DATE	12/9/25
		MICROFILM NUMBER	
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3		OFFICE USE ONLY	
		RECEIVED DEC 11 2025 NEBRASKA ACCOUNTABILITY and DISCLOSURE COMMISSION	

- An official or employee of the executive branch of state government or any other official or employee required to file Statements of Financial Interests must file this form if he or she has a potential conflict of interest.
- Elected officials of school districts and elected officials of villages and cities (except Omaha and Lincoln) should not use this form. Use Potential Conflict of Interest Statement Form C-2A.
- File this Potential Conflict of Interest Statement with the Nebraska Accountability and Disclosure Commission and with your immediate superior (if any) whenever a potential conflict of interest situation arises.
- Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.

ITEM 1	NAME, ADDRESS AND TELEPHONE NUMBER		
Name	<u>Boruch</u>	<u>Ronald</u>	<u>R.</u>
	Last	First	Middle
Telephone No.	<u>402-563-4403</u>		
Address	<u>13065 N Blvd, PO Box 595</u>		
	<u>Osceola</u>	<u>NE</u>	<u>68651</u>
	STREET ADDRESS OR RURAL ROUTE		
	<u>City</u>	STATE	ZIP CODE

ITEM 2	TITLE, AGENCY, ADDRESS, PHONE AND SUPERIOR		
Your Title	<u>County Commissioner</u>		Agency <u>Polk County</u>
Agency Address	<u>PO Box 276, Osceola, NE 68651</u>		Agency Phone <u>402-747-5431</u>
Name of Immediate Superior	<u>N/A</u>		Title <u>N/A</u>

ITEM 3	DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 7 Continuation, if necessary)
Date action is to be taken or decision is to be made:	<u>12-16-2025</u>
Description of Potential Conflict:	My masonry construction business did a concrete project for Polk County, adding a concrete floor to a county owned storage building. The invoice (totalling \$17,004.00) will be presented for approval and payment. I will not make or second the motion to pay the claim (it will be segregated from the other claims presented for payment) and I will abstain from voting on the motion.

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT☐ You☐ Member of your Immediate Family: _____

NAME

Business With Which You

☒ Are Associated (See Definitions) _____**Boruch Masonry Construction LLC**

NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT

My company will receive payment for the concrete work done for the County.

ITEM 6 FOR MEMBERS OF THE LEGISLATURE ONLY

If you will not abstain from acting on a matter state why, despite the potential conflict, you intend to vote or otherwise participate.

ITEM 7 CONTINUATION

(SIGNATURE)



(DATE)

