

State of Nebraska

Accountability and Disclosure Commission

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

October 3, 2025

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, October 2, 2025.

You are a County Commissioner in Polk County. Your Statement concerns an action which will be taken by the County Commission on Tuesday, October 7, 2025. You have said that you intend 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.

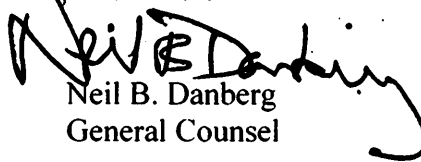
Your Statement raises the question of whether you may take action on invoices which will be presented to the Polk County Board of Commissioners on October 7, 2025. The invoices are from Boruch Masonry Construction, LLC, (hereinafter, the "Company"), and this is a Company which, based upon your past correspondence with our office, you own. The invoices are for removal and replacement of a, "low water crossing on a rural Polk County road." The invoices total \$35,260.00.

Since you are the owner of the Company, you would have a direct financial interest in the payment of the invoices. 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 invoices—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 would have a conflict of interest in acting upon the invoices 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 abstain from discussion and voting upon your Company's invoices. We note that our conclusion in this matter is consistent with prior advice which we have given to you in similar matters in our correspondence on or about October 8, 2024 and April 14, 2025.

We thank you for filing the Statement. Please contact me directly at 402-471-0846, if you have any questions concerning this matter. Because this matter will be taken up shortly, we are e-mailing our response to you.

Very truly yours,

A handwritten signature in black ink, appearing to read "Neil B. Danberg". The signature is stylized with a large, sweeping "N" and a long, horizontal stroke extending to the right.

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	9/30/25
		MICROFILM NUMBER	
		OFFICE USE ONLY RECEIVED OCT 02 2025 NEBRASKA ACCOUNTABILITY and DISCLOSURE COMMISSION	
BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3			

- 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	Boruch	Ronald	R.
	Last	First	Middle
Telephone No.	402-563-4403		
Address	13065 N Blvd, PO Box 595		
	Osceola	NE	68651
	STREET ADDRESS OR RURAL ROUTE		City
			STATE
			ZIP CODE
ITEM 2	TITLE, AGENCY, ADDRESS, PHONE AND SUPERIOR		
Your Title	County Commissioner		Agency
			Polk County
Agency Address	PO Box 276, Osceola, NE 68651		Agency Phone
			402-747-5431
Name of Immediate Superior	N/A		Title
			N/A
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: October 7, 2025			
Description of Potential Conflict:			
My masonry construction business removed and replaced a low water crossing on a rural Polk County road. The invoices (totallying \$35,260) 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 votin 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)

9.29.25