A Century of Service
A History of Healing
Mission

Changing the way America cares for children, families and communities by providing and promoting an Integrated Continuum of Care® that instills Boys Town values to strengthen body, mind and spirit.

JOIN THE MISSION!

For more information about how you can support Boys Town’s mission to save children and heal families, visit boystown.org.

You also can connect with Boys Town through facebook.com/boystownmission and twitter.com/boystown.
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Dear Friend,

It’s not too often that I start off a letter with a proclamation, but this one seems more than fitting: HAPPY 100th ANNIVERSARY, BOYS TOWN!

On December 12, 2017, Boys Town will celebrate its Centennial Anniversary of bringing hope and healing to America’s children and families. It was on that date, a century ago, that Father Edward Flanagan ignited a revolution in child care by opening his first Home for Boys in downtown Omaha, Nebraska. That Home would soon become known worldwide as Boys Town, and the mission he launched continues today because dedicated, caring supporters like you believe every child deserves a happy, healthy life and an opportunity to reach his or her full potential.

To mark this historic milestone, Boys Town is enjoying a year-long series of celebratory events and materials aimed at recognizing our life-changing legacy, our generous donors and our dedicated employees. This special edition of our Boys Town Annual Report is one of those materials. While the Report contains information on the achievements of 2016, much of it focuses on our history, the pride and happiness we want to share with all of our friends and partners, and some of the ways we are celebrating this historic milestone. These include special gatherings, the unveiling of a new Brother and Sister statue and a set of Commemorative Coins created by the United States Mint.

A hundred years is a long time for anything to last, especially an organization that initially survived and thrived only because one man had an unshakable faith and an unwavering belief that people would not – and could not – let children suffer.

Boys Town has helped change the lives of tens of thousands of boys and girls and has improved the futures of countless families over our 10 decades of service to America. As we mark our Centennial, we most of all want to celebrate each of those personal victories and the impact they’ve had on making our communities and our nation stronger.

As you read through this special Annual Report, we hope you are moved to learn more about our ongoing mission and we pray you are inspired to continue to partner with us as we begin our second century of lifting up and creating a brighter future for those in greatest need.

Again, thank you for your support and your commitment to helping children and families.

God’s Blessings,

Father Steven E. Boes
President and National Executive Director,
Boys Town

ABOVE: Father Edward J. Flanagan, founder of Boys Town (portrait artist: Boys Town alumnus Paul Otero).
“...caring supporters like you believe every child deserves a happy, healthy life...”

From Father Flanagan’s first Home for Boys in downtown Omaha to an iconic “Two Brothers” image, from the first girl graduates to an explosion of youth, health, family and community services, Boys Town’s life-changing care has spanned generations to bring hope and healing to America’s most vulnerable children and families.
in 1917, Father Edward J. Flanagan founded a home for boys based on new concepts of care that were far ahead of their time. Father Flanagan’s revolutionary approach focused on meeting the individual needs of children, fostering their individual spirit, and advocating love and understanding, a radical departure from how youngsters were treated in that era.

The first Boys Town Home was opened in a former boardinghouse located in downtown Omaha. Within weeks of welcoming its first residents, the Home was filled with over 70 boys, and the building’s rooms were bursting at the seams. The house was so cramped for space that the boys had to eat in shifts in the dining room because they couldn’t all sit down at the same time.

The boys quickly outgrew the original Home, and Father Flanagan relocated the youngsters in his care to the larger German-American Home in South Omaha. That building had huge sleeping rooms and a dining area where the boys could all eat at the same time. There were even several rooms that could be used as classrooms. The daily life of the boys revolved around their schooling, and after classes, they could play outside in the large yard.

The boys played marbles, baseball and other games the year round. Each resident also was assigned chores, from helping with the cooking to feeding the milk cow. Everyone had to pitch in to make the Home succeed.

In 1921, the Home made a major (and final move) to Overlook Farm, west of Omaha. The boys embraced their rural lifestyle, willingly taking on the responsibilities of making the Home self-sufficient. One boy wrote this about a typical day during the summer: “...It is morning and we are all glad to be up. We put on our hats, clean the bright pails for milking and going down the path, we hear the birds singing... We go and give the horses a good breakfast...we must not forget the chickens. We go to the shed and throw the corn out... Now we must eat our breakfast so we can get to work ploughing....”

Life at Boys Town was not all work. The boys could swim in the pool, play games and use their new handball courts. One of the boys wrote in 1925 that “…Father Flanagan wants us to play this game (handball) for he says that it is good all-around exercise and that it will make us strong and healthy....”

Continued on pg 10
From Boys Town’s earliest days, we have focused on strengthening children in body, mind and spirit.

...Boys Town, a caring home where kids feel a sense of belonging and community pride...
As the population of the Village continued to grow, Father Flanagan had four large dormitories constructed to house 100 boys each. The boys lived in groups of 25, each with an older boy, a commissioner, assigned to oversee their daily life. Each day, the boys would eat their meals in the Dining Hall (today the Hall of History) and attend classes in the Omaha building, which served as the Village’s school at the time. A typical day also included homework, prayers, chores and having fun.

In the late 1930s, Father Flanagan made the decision to move forward with a major expansion plan that would enable Boys Town to care for over a thousand boys. By the late 1940s, 25 cottages had been built to house over 500 high school boys.

Dormitory life was the norm at Boys Town until the mid-1970s when the Home adopted the Family Home Program, a breakthrough in providing residential care for children. In this program, six to eight youth live in each of 60 single-family homes, receiving daily care from a trained couple called Family-Teachers®. Boys Town moved to this family-based approach in order to provide more effective treatment and care for youth who were arriving with more complex problems. These problems included coming from families broken by divorce, abusing drugs and alcohol, and suffering serious behavioral and emotional disorders. In 1979, Boys Town admitted its first girls to the Family Home Program.

Over the next several decades, Boys Town continued to improve and expand its programs, all while bringing hope and healing to tens of thousands of children. Today, the Village is a place where miracles of the heart happen every day.

On a typical day, the boys and girls attend school, participate in extracurricular activities, prepare and eat meals with their Family-Teachers and other youth, complete chores and homework, and go on an outing or play a game as a family. Some youth may go to work at an off-campus job.

One of the primary tools Boys Town employs to help youth learn and use new skills and positive behaviors is a motivation system. Every day, youth earn positive points for their positive behaviors and negative points for their negative behaviors. When they accumulate a set amount of positive points for the day, they can exchange them for privileges like snacks, free time and special activities. This system ultimately helps the boys and girls replace negative behaviors with positive, prosocial behaviors, bringing about real change.

In the 1970s, the changing needs and more serious problems of America’s youth led Boys Town to adopt a residential program that provided more intensive, individualized care in single-family homes.
Youth and their Family-Teachers also gather every day for a Family Meeting. At these meetings, youth discuss important issues, learn how to solve problems involving the home and family, build healthy family relationships, and develop and practice skills that help them make good decisions.

Boys Town kids also enjoy numerous opportunities to just be kids, from summertime fishing and riding a bike across campus to sledding in the winter and cheering on Boys Town Cowboy sports teams.

Continued on pg 12

Growing up, maturing and developing skills in a healthy Family Home environment prepares our youth for success as productive adults after they leave Boys Town.
Every summer, the youth enjoy a family vacation at Boys Town’s camp on Lake Okoboji in northern Iowa, where Family-Teachers continue their teaching and make all of the fun activities there part of each youth’s therapeutic care. In all of these activities, the focus is on teaching youth the skills that will help them achieve success and develop healthy, positive relationships.

While Boys Town has constantly changed to meet the changing needs of America’s children, one thing has remained constant over the past century. Just as the boys and girls who came before them, Boys Town youth develop a unique sense of belonging and identity, and a deep sense of pride in the small-town community where they find a second chance and a new direction in life.

For them, Boys Town will always be HOME!
Shortly after moving his Home for Boys to Overlook Farm, Father Flanagan sketched out plans for expanding his community so more boys could get the help they needed. Today, the Village of Boys Town, Nebraska, has one of the largest residential programs for youth in the country and serves as the organization’s administrative, research and program development headquarters. Above all, it is a square mile in the Midlands where miracles of the heart happen every day.

Boys Town Leadership

Even though all of Boys Town’s National Executive Directors have been Catholic priests, Boys Town has always been nonsectarian and nondenominational, serving youth and families of all religious backgrounds.

1917-1948
FATHER
EDWARD J. FLANAGAN

1948-1973
MONSIGNOR
NICHOLAS H. WEGNER

1973-1985
MONSIGNOR
ROBERT P. HUPP

1985-2005
FATHER VALENTINE
J. PETER

2005-PRESENT
FATHER
STEVEN E. BOES
A New Symbol for a New Era

Just as Boys Town has evolved over the past 100 years to become one of America’s largest child and family service organizations, so too has one of our most iconic symbols.

In honor of the 100th anniversary of our founding, we have re-created our Two Brothers statue as “The Work Continues” statue, a modern representation of the care we provide to boys and girls all over the country. The power of the original statue’s story remains (“He ain’t heavy, Father… he’s my brother”), but our new statue, featuring a Brother and Sister design, will enable us to show our continued commitment to all children as well as their families.

To preserve our legacy as our mission grows, the Two Brothers statue remains as a central part of our history. In fact, our new statue and our historic Two Brothers statue both are prominently displayed in the Village of Boys Town, Nebraska.

“The Work Continues” statue was officially dedicated during an unveiling ceremony on June 6, 2017.

“The Work Continues” statue represents a passing of the torch from one historic iconic symbol to another, ushering Boys Town into its next 100 years of service to America’s children, families and communities.
“…a modern representation of the care we provide to boys and girls all over the country.”

ABOUT THE ARTIST/SCULPTOR

Matthew Placzek has been translating his fascination with sculptural composition into inspiring works of art for more than three decades. The Omaha-based sculptor’s work is prominently showcased outside a variety of venues throughout the city. He also has created smaller pieces for display at more than 20 universities and hospitals around the country, and at several international companies. Placzek was commissioned to create “The Work Continues” statue in 2012 and sculpted three large versions, which served as models for smaller versions.

Sculptor Matthew Placzek’s new statue beautifully captures the spirit of unselfish giving we teach our boys and girls, while faithfully representing Boys Town’s mission, today and for the future.

Continued on pg 16
**FUNDING OUR NEW STATUES: GIFTS FROM THE HEART**

Two of the three new “The Work Continues” statues were gifted to Boys Town thanks to the generosity of Boys Town supporters Cindy and Mogens Bay, and Dr. Leo and Susan McCarthy.

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**Mogens Bay, the Chairman and CEO of Valmont**

Industries in Omaha, Nebraska, has served on the Boys Town Board of Trustees since 2013. When Bay learned of plans for the new statue, he and his wife Cindy offered to pay for one statue themselves and dedicate it to Tony and Simone Jones, a long-time Boys Town Family-Teaching Couple. (Tony is a former youth and graduate of Boys Town.)

The Bays met the Joneses during a visit to their Boys Town Family Home soon after Bay joined the Board. The Bays were so moved by their experience with the Joneses and the boys in their care that they developed a close relationship with the whole family. It’s not uncommon for Bay to visit the Home just to see how the boys are doing. “Tony and Simone, they really love those kids,” Bay said. “Kids that are not exposed to love and respect when they’re young most likely would be incapable of giving it when they grow up. And Tony and

Mogens Bay and his wife Cindy (right, in first photo) surprised Boys Town Family-Teachers Tony and Simone Jones by recognizing their more than 20 years of caring for youth.

Simone, they are the poster couple for how to do that. They’ve been doing it for many years, and they do it incredibly well.”

The Bays chose this wording for their statue’s dedication plaque:

**THIS STATUE WAS GIFTED BY CINDY AND MOGENS BAY IN RECOGNITION OF TONY AND SIMONE JONES FOR THEIR DEDICATION TO FATHER FLANAGAN’S VISION AND THEIR EXEMPLARY SERVICE AS FAMILY-TEACHERS**
Dr. Leo McCarthy’s relationship with Boys Town dates back to his childhood.

Growing up in Omaha, the home where Dr. McCarthy was raised by his grandfather and grandmother was just a few doors down from the home of legendary Boys Town coach Maurice “Skip” Palrang. Dr. McCarthy’s grandfather, Michael “Hank” Cruise, knew Boys Town founder Father Edward Flanagan, and helped the priest find the piece of farmland west of Omaha where the Village of Boys Town stands today.

An all-state athlete at Omaha Creighton Prep, Dr. McCarthy worked as an athletic assistant at the Home in the 1950s and later trained with Boys Town track coach George Pfeifer. Pfeifer’s guidance helped Dr. McCarthy set the track record in the 100-yard dash (9.7 seconds) at Creighton University in 1959. Dr. McCarthy also remembers attending Midnight Mass at Boys Town at Christmas and listening to the Boys Town Choir.

Dr. McCarthy, now of Indianapolis, maintained his relationship with Boys Town over the years. When the opportunity to fund one of the new statues came along, Dr. McCarthy said he had an “epiphany,” realizing what an immense impact Boys Town had on his life.

“I felt I should fund the statue and dedicate it to my grandfather,” he said.

Dr. McCarthy and his wife Susan chose this wording for their statue’s dedication plaque:

THIS STATUE WAS GIFTED BY  
DR. LEO AND SUSAN MCCARTHY  
IN HONOR OF LEO’S GRANDFATHER  
MICHAEL H. (HANK) CRUISE  
WHO ASSISTED FATHER FLANAGAN  
IN SELECTING THIS SITE FOR BOYS TOWN
A major part of Boys Town’s Centennial celebration is showing the nation the positive results of our 100 years of service to children and families across America. Our goal has been to blanket the country with compelling images of Boys Town alumni to show people that Boys Town kids are everywhere, and that given a second chance, they have triumphed.

Boys Town Centennial Sponsors and Community Partners are helping us achieve that goal and our mission. The following businesses and organizations are providing support for Boys Town’s Centennial celebration during 2017.

If your business would like to join Boys Town as a Centennial Sponsor or a Community Partner, please visit us online at boystown.org/100/Pages/become-a-sponsor.

**CENTENNIAL SPONSORS**

Aon Risk Solutions Omaha  
Blue Cross and Blue Shield of Nebraska  
CDW  
Davis Vision  
Enterprise Holdings Foundation  
Solid Orange Architecture  
Siemens  
Workfit

**COMMUNITY PARTNERS**

Aon Risk Solutions Omaha  
Babies R Us  
Blue Cross and Blue Shield of Nebraska  
C & A Industries  
Chipotle  
Conagra Brands  
Crocker Law Firm  
Embassy Suites La Vista  
Felz Wealth Plan  
Field Club of Omaha  
Flagship Restaurant Group  
Godfather's Pizza  
Hilton Omaha  
Oakview Mall  
OBI Creative  
Old Market Omaha  
Omaha Community Playhouse  
Omaha Design Center  
Raising Cane's  
Scheels  
Sleep Number  
Family Fare Supermarkets/ SpartanNash  
Storm Chasers  
Stroud's  
Tempur Sealy  
Valmont  
Vic's Popcorn  
Westroads Mall  
Yahoo!

*Please visit boystown.org/100 to view the most up-to-date listing.*
CENTENNIAL CELEBRATIONS
Here are just some of the events that highlighted Boys Town’s Centennial celebration:

**OCTOBER 26, 2016**
Employee Appreciation Kickoff

**THROUGHOUT 2017**
Centennial-themed Affiliate Site galas

**THROUGHOUT 2017**
Viewings of the Boys Town Centennial documentary

**FEBRUARY 9, 2017**
Opening of a renovated section of the Boys Town Hall of History

**MARCH 9, 2017**
Commemorative Coin Set goes on sale through the U.S. Mint

**APRIL 28, 2017**
Centennial Gala (Omaha)

**MAY 2, 2017**
Boys Town Booster Banquet

**JUNE 6, 2017**
Dedication of the new “The Work Continues” statue

**JUNE 10, 2017**
Boys Town Employee Family Festival

**JULY 11-16, 2017**
Biannual Alumni Association Convention

**JULY 29, 2017**
Blue Water Bash (fundraiser for Boys Town Okoboji Camp in Iowa)

**OCTOBER 2017 to FEBRUARY 2018**
Boys Town exhibit at Durham Museum

**DECEMBER 9, 2017**
Christmas Family Festival
Boys Town has a wonderful story to tell about its history and its legacy as a national leader in child and family care. It is a story that started with the impossible dream of a young immigrant priest. It is a story of hope, perseverance and overcoming tremendous odds. Fortunately, for children and families in need of competent, compassionate care, today and in the future, it is a story that will continue to unfold.

Sustaining the vision of our founder, Father Edward Flanagan, requires humility, sacrifice, forethought, daring and reinvention. Throughout our first 100 years, countless individuals brought new ideas, new energy and new talents to the mission. Their efforts, large and small, propelled Boys Town forward. As the problems and struggles of America’s children and families grew more complex, Boys Town adapted and answered the call.

Today’s Boys Town is a far cry from the small home for boys that opened in downtown Omaha a century ago. With its scenic home campus and headquarters in Nebraska and with sites across the country, Boys Town has grown and expanded its reach so more children and families can benefit from our unique treatment approach. But even with all the changes, we’ve been careful to preserve the core principles that have enabled us to successfully help so many for so long.

Boys Town has always been in the “business” of helping people lead better lives. For some, this means escaping the hurt and pain of abuse and neglect. For others, it means learning how to head off a crisis and bring order and stability to a dysfunctional home so a family can stay together. For still others, it means tapping into Boys Town’s vast experience and expertise to ensure children are being nurtured and raised with positive values and skills that will enable them to be successful as adults and caretakers of their own families.

As Boys Town moves into its second century, it will continue to shine as a beacon of hope for all of America, ignited by faith, dedication and love; sustained through knowledge, research and experience; and forever burning brightly because so many people believe every child deserves a happy, healthy, productive life.
1917–2017

- December 12, 1917 -
Father Edward Flanagan borrows $90 to rent a boardinghouse at 25th and Dodge Streets in downtown Omaha, Nebraska, and officially opens Father Flanagan’s Home for Boys.

-1921-
Boys Town youth Reuben Granger is photographed carrying fellow youth Howard Loomis on his back. The photograph would later become the inspiration for Boys Town’s famous “Two Brothers” symbol.

-1922-
The Home breaks ground for a new five-story main building.

-1926-
The boys vote to officially change the name of Overlook Farm to Boys Town.

-1926-
Father Flanagan begins broadcasting his national radio program.

-1932-
Boys Town is on the verge of closing as the Great Depression and Dust Bowl ravage the country.

-1934-
Boys Town’s U.S. Post Office opens.

-1936-
Boys Town becomes an incorporated village of the State of Nebraska.

-1938-
A cast and crew from MGM Studios begin filming the movie Boys Town in the Village.

-1939-
Spencer Tracy wins the Academy Award for Best Actor for his portrayal of Father Flanagan in Boys Town. He later gives the Oscar to Father Flanagan.

-1941-
The Dowd Chapel of the Immaculate Conception, built through a donation from Marie Dowd, is dedicated.

-1946-
Boys Town announces a multi-million dollar expansion that will double the size of the Home, adding an administration building, a high school, 25 cottages, a visitors center, a dining hall, a field house, a music hall and a vocational center.
Boys Town announces a multi-million dollar expansion that will double the size of the Home, adding an administration building, a school, 25 cottages, a dormitory center, a dining hall, a gymnasium, a music hall and a vocational career center.

-1946-

-1950-
A major expansion of the Village is completed and its population swells to more than 900 boys.

-1947-
At the invitation of the War Department, Father Flanagan tours Asia to investigate the need for aid for war orphans. He later presents his final report to President Truman at a White House meeting.

-1948-
During a child welfare mission to Europe, Father Flanagan passes away in Berlin, Germany, at age 61.

-1962-
Indira Gandhi, the future prime minister of India, visits Boys Town.

-1956-
Boys Town graduate Charles “Deacon” Jones competes in the 1956 Olympic Games in Melbourne, Australia, finishing ninth in the 3,000-meter steeplechase. Four years later, he would finish seventh in the same event in the Rome Olympics.

-1967-
Vice President Hubert Humphrey delivers the commencement address to graduates during Boys Town’s 50th Anniversary.

-1973-
Monsignor Nicholas Wegner retires as Executive Director.
- Monsignor Robert Hupp is named Boys Town’s third Executive Director.

-1977-
The Boys Town Institute for Communication Disorders in Children (later renamed Boys Town National Research Hospital) opens near downtown Omaha.

-1979-
The first girls are admitted to Boys Town.

-1983-
Boys Town North Florida, the organization’s first national site, opens in Tallahassee.

-1985-
Monsignor Robert Hupp retires as Boys Town’s Executive Director.
Father Valentine Peter is appointed as the Home’s fourth Executive Director.

-1974-
Boys Town hires the first Family-Teaching Couple for its new Family Home Program, which will provide care for the youth in individual, family-style residences.

-1977-
-1983-
-1985-
1986 - The U.S. Postal Service issues a new four-cent Father Flanagan stamp.
- A second affiliate site, Boys Town Central Florida, opens in Orlando.
- The Boys Town Hall of History museum opens.

1989 - Boys Town Texas and Boys Town Louisiana open.
- A second affiliate site, Boys Town National Hotline, a toll-free crisis telephone service, begins taking calls from all 50 states.

1990 - Boys Town New York opens.

1991 - The Herbert B. Chambers Jr. Protestant Chapel, a gift from the Chambers family of New Jersey, is dedicated in the Village.
- Four new affiliate sites open (Boys Town New England, Boys Town California, Boys Town South Florida and Boys Town Nevada).

1993 - Boys Town's Common Sense Parenting program provides training for parents at U.S. Air Force bases around the world.

1995 - A new Residential Treatment Center opens at Boys Town National Research Hospital to serve children with serious behavioral issues.

1997 - Boys Town's Common Sense Parenting program provides training for parents at U.S. Air Force bases around the world.

1999 - The Boys Town National Hotline, a toll-free crisis telephone service, begins taking calls from all 50 states.

2001 - A life-size bronze statue of Father Flanagan is unveiled in his hometown of Ballymoe, Ireland.

2005 - The Village of Boys Town is named one of the “100 Best Communities for Young People” by the America’s Promise Alliance.
- Father Steven Boes is appointed as the Home’s fifth Executive Director upon the retirement of Father Valentine Peter.

2007 - Boys Town launches its Center for Neurobehavioral Research in Children to study and improve treatment methods for children with behavioral and mental health problems.

2011 - The Archdiocese of Omaha announces the Cause for Canonization of Father Flanagan, declaring him a Servant of God.
- Boys Town youth, health, family and community services touch the lives of over two million people nationwide every year.

2012 - Boys Town launches its Center for Neurobehavioral Research in Children to study and improve treatment methods for children with behavioral and mental health problems.

2014 - Boys Town celebrates its 100th Anniversary.

2015 - Boys Town youth, health, family and community services touch the lives of over two million people nationwide every year.

2017 - Boys Town celebrates its 100th Anniversary.
“...The work will continue, you see, whether I am there or not, because it is God's work, not mine.”

- FATHER FLANAGAN
Boys Town’s impact and influence are best defined by the personal, real-life stories of boys and girls whose lives were changed for the better with our help. Their stories are dramatic and heartbreaking, but ultimately triumphant. Today, these children are responsible adults who may be your neighbor, a co-worker or just someone you meet in the course of everyday life. Boys Town kids are EVERYWHERE!

To hear these former Boys Town youth and families tell their stories in their own words, please visit boystown.org/100/kids-everywhere.

**Trudy**
Because of an undiagnosed heart defect, Trudy’s first son, Patrick, was born with permanent brain damage. This tragic event caused Trudy to turn to drugs. Using heavily, Trudy became pregnant again with her second son, Timothy. Both boys were removed from her care. Eventually, Trudy found help through Boys Town and was reunited with her children.

**Josh**
Born to drug-addicted parents and in and out of foster care from the age of 3, Josh eventually came to Boys Town, where he became the quarterback of the Boys Town football team and grew as a natural leader in his Family Home. Today, Josh is a college student and on a path to a bright future.

**Diana**
At 15, Diana was living in a drug house and getting ready to make a living on the streets selling drugs. One day, a young man was brutally murdered in the house by two other people who lived there. Diane’s path eventually led her to Boys Town. Today, she’s a college graduate who has her own consulting company.
Depressed, sad and lonely, Jacob handed his mother a letter in eighth grade telling her he wanted to kill himself. After several years of sending her son to counselors and psychiatrists, Jacob’s mother found hope at Boys Town. Jacob thrived on the opportunities Boys Town offered, and today is a college student with plans to become a teacher.

Diagnosed with cerebral palsy as a child, Pyper was bullied in school to the point where she considered suicide. Pyper and her father started their journey of healing at Boys Town, where Pyper was welcomed by a group of peers who immediately embraced her for her unique gifts.

Sam was 5 when his family relocated from Haiti to Florida. As a teenager, he began running around with the wrong crowd, getting into trouble and doing poorly in school. His parents were frustrated, and Sam knew he needed to make a change. When Sam was given the option of going to Boys Town, he made one of the toughest and best decisions of his young life.
Boys Town founder Father Edward Flanagan had a unique talent for coining a phrase that helped people understand why the mission of caring for troubled children was so important.

“When you help a child today, you write the history of tomorrow.”

“There are no bad boys, only bad environments, bad training, and bad examples.”

“The work will continue, you see, whether I am there or not, because it is God’s work, not mine.”

Now, in celebration of Boys Town’s 100th Anniversary as a national leader in child and family care, these inspiring messages, along with memorable Boys Town images, are available in a unique set of three beautiful commemorative coins from the United States Mint.

Boys Town will celebrate its 100th Anniversary on December 12, 2017, and we are deeply honored and grateful to be recognized with this set of commemorative coins.

**ABOUT THE COINS**

Each piece — a $5 gold coin, a silver dollar and a clad half dollar — features symbols of Boys Town’s historic past and our present-day work, and is striking in its design, detail and craftsmanship. This makes Boys Town’s three-coin set a highly unique collectible.

The coins can be purchased individually or as a complete set. We invite you to add these one-of-a-kind treasures to your collection or to make them a family keepsake that can be handed down to your children and grandchildren.

**TO PURCHASE**

To buy your coins, simply visit the U.S. Mint’s website at catalog.usmint.gov and follow the instructions. Boys Town is not selling the coins but surcharges from sales are authorized to be paid to support our life-changing services and programs.

Thank you for your interest and generous support of Boys Town’s mission to change the way America cares for children, families and communities!

The Boys Town Commemorative Coin set was the culmination of years of advocacy by Boys Town staff, Nebraska’s congressional representatives and other supporters.
...a highly unique collectible for coin enthusiasts...
Boys Town National Research Hospital® is not afraid of change. It’s our mission: To change the way America cares for children, families and communities.

We change lives every day by using virtual technology to conduct hearing research in ways no one thought possible. We study the vestibular system to change how balance disorders are diagnosed and treated. We use video games and brain scans to change the path of a troubled child’s life. We change the way tiny ears are fitted with hearing aids and we change how children see and hear the sights and sounds of the world around them.

For the last four decades, Boys Town National Research Hospital has been internationally recognized as a leader in clinical and research programs focusing on childhood deafness, visual impairment and related communication disorders. We have assembled national leaders in research who are making important contributions in the areas of genetics, hearing, language, vision and speech disorders. Applying our findings with new technologies, distance learning and the exploration of new research frontiers, the opportunities for new medical diagnoses, evaluation and treatment discoveries are endless.

Today, the Hospital offers a broad range of hospital and clinic services, backed by 40 years of life-changing research, to provide the latest, most-innovative care to our patients. From acute pediatric inpatient hospitalization and surgical services to outpatient clinic visits to residential care for children and adolescents with severe behavioral disorders, our board-certified specialists and highly trained pediatric nurses are focused on caring for the unique needs of children and their families.

Boys Town Hospital has two Omaha locations — the original Hospital near downtown and one on Boys Town’s home campus (Boys Town National Research Hospital–West) — with a total of 67 acute licensed beds. Clinic services provided at six locations in Omaha and Council Bluffs, Iowa, include general pediatric care with Boys Town Pediatrics; ear, nose and throat services (including audiology) at the Boys Town Ear, Nose and Throat Institute; internal medicine and pediatric specialty care in gastroenterology, allergy, asthma and pulmonology; and behavioral health, orthopedic and ophthalmologic care.

As we move forward, Boys Town Hospital will continue to expand its research efforts, leading the charge in neurobehavioral research to study and improve methods for intervening early in the lives of children with behavioral and mental health problems.

“Boys Town National Research Hospital is all about the mission,” said John Arch, Executive Vice President of Health Care. “The challenge before us is that our mission never ends. We will continue to pioneer research to improve care and better the lives of children and families, everywhere.”

For more information about Boys Town National Research Hospital, visit boystownhospital.org.
Translating research to change the way America cares for children, families and communities.

The official opening ceremony of the $13 million Boys Town Institute for Communication Disorders in Children (later renamed Boys Town National Research Hospital) in 1977 included a blessing from the Omaha archbishop and the unveiling of a Two Brothers statue outside the facility.
Opened in 2004, the Lied Learning and Technology Center for Childhood Deafness and Vision Disorders is equipped with state-of-the-art research laboratories, educational facilities and rehabilitative services for children with hearing loss, visual impairment and other communication disorders.

Besides offering care and treatment through its Omaha-area pediatric clinics, the Hospital provides educational programs, including a preschool for students who are deaf and hard-of-hearing.

Hospital researchers were instrumental in the development of the Universal Newborn Hearing Screening to detect hearing loss at birth. This screening is now mandated across the United States before a newborn leaves a hospital.

Boys Town operates two accredited hospitals, providing acute inpatient care, surgical services and diagnostic imaging, and offering specialized care to young patients.

Dr. Patrick Brookhouser, the founding director of the Hospital, was a visionary whose gifts as a physician, researcher and surgeon made him an extraordinary steward for Father Flanagan’s dream to help children. Dr. Brookhouser passed away in 2011.
The state-of-the-art Boys Town Center for Neurobehavioral Research features the latest in fMRI technology to study and develop the best practices to treat behavioral and mental health problems in children.

A whole new world of communication opened up for Chloe Brauer (above) and her big sister Sydney when Chloe became the recipient of the Hospital’s milestone 500th cochlear implant in 2012. The Hospital’s Cochlear Implant Center has been helping children and adults with severe or profound hearing loss for more than two decades.

The recently expanded Residential Treatment Center at Boys Town National Research Hospital–West provides specialized treatment for children with serious behavioral and mental health disorders.
Boys Town completed two special projects in 2017 to commemorate and share the story of the organization’s first 100 years of service to America’s children and families.

“THE WORK WILL CONTINUE”
is a 27-minute documentary that tells the Boys Town story through rare archival footage, new video, photographs and interviews with former Boys Town youth, Boys Town employees and others who have played a role in the mission and history of the Home over the past century. The documentary will be shown at many of Boys Town’s affiliate sites during fundraising events, and is available to view online at boystown.org/100.

“THE BOYS TOWN STORY: 100 YEARS”
is a 256-page coffee-table book that celebrates the revolutionary approach to child care that created Boys Town and the determined work and public support that helped it grow and evolve. The book also represents the countless young people and families that have courageously overcome their challenges and transformed their lives with Boys Town’s help.

Besides providing the historical narrative of Boys Town’s founding and development, authors Thomas Lynch and Terry Hyland also describe how Boys Town is prepared to carry on its critical work to provide life-changing care to future generations of children and families.

Both the Boys Town Centennial documentary (on DVD) and coffee-table book can be ordered through the Boys Town Gift Shop at boystowngifts.org.
Meet Our
Regional Major Gift Officers

MIDWEST REGION
Stan Kontogiannis
Regional Major Gift Officer – Development
402-315-0156
stan.kontogiannis@boystown.org

Stan has been working for Boys Town for three years but has been in fundraising for more than 20 years. He is a true believer in Boys Town’s mission and Father Flanagan’s vision to make a positive difference in the lives of the children and families we serve. Stan enjoys hearing donors’ stories on how they first became Boys Town supporters. For most, it involved a desire to carry on a tradition of generosity started by their parents and grandparents. “I always encourage our friends and partners in the Midwest Region to visit the Village of Boys Town so they can see the great work they make possible and the warm smiles of the children whose lives their generosity has changed,” Stan said.

WEST REGION
Alison Judd
Regional Major Gift Officer – Development
531-203-4934
alison.judd@boystown.org

Alison joined Boys Town in March 2016, quickly embracing Boys Town’s mission and our 100-year history of serving children and families. Alison spent many years in fundraising for nonprofits, including human assistance, higher education and international relief services. She was familiar with Boys Town as a child, having attended a Catholic school that presented an annual showing of the Boys Town movie every Christmas. Alison has been working hard to share our story with friends of Boys Town in the West Region and enlist their support for our life-changing work.

SOUTH REGION
Amanda J. Gibbs
Regional Major Gift Officer – Development
402-350-6315
amanda.gibbs@boystown.org

One of Amanda’s greatest passions in life is forming connections with others. When she discovered she could use that talent at Boys Town to help youth and families in crisis, it was as if the stars had aligned for her. Amanda’s seven years at our Boys Town Nevada site and, most recently, the three years she has worked as a dedicated Major Gift Officer for the South Region have been the most fulfilling of her life. Her favorite part of the job is learning from our wonderful donors why they choose to so generously help us help America’s youth, and she considers herself lucky to be a part of this outstanding organization.

MIDWEST REGION
Stan Kontogiannis
Regional Major Gift Officer – Development
402-315-0156
stan.kontogiannis@boystown.org

Steve was thrilled to join Boys Town in June 2017 as the dedicated Major Gift Officer for the East Region. His fundraising successes span more than 20 years, serving nonprofit, academic, social service, health care and Native American organizations. Steve’s prior career as a clinical psychologist enables him to passionately articulate to our generous donors the critical needs of children and families Boys Town serves and how we impact their lives. He is dedicated to developing long-lasting, transformative relationships with donors, the lifeblood of our organization. “I am so grateful for their partnership in helping us provide at-risk children the love, support and education they need to succeed,” he said.

EAST REGION
Steve Milbauer, Ph.D.
Regional Major Gift Officer – Development
402-658-9403
steve.milbauer@boystown.org

One of Amanda’s greatest passions in life is forming connections with others. When she discovered she could use that talent at Boys Town to help youth and families in crisis, it was as if the stars had aligned for her. Amanda’s seven years at our Boys Town Nevada site and, most recently, the three years she has worked as a dedicated Major Gift Officer for the South Region have been the most fulfilling of her life. Her favorite part of the job is learning from our wonderful donors why they choose to so generously help us help America’s youth, and she considers herself lucky to be a part of this outstanding organization.
Boys Town prides itself on our national reach and the positive outcomes our services produce. When children and families get the help they need and then actually experience improvements in their homes and their lives, it is a hallmark of what Boys Town has been accomplishing since our founding 100 years ago. We know children and families get better because we have the research to prove it. And we use our research findings to identify innovative, more effective ways to help people overcome the challenges they face.

A number of core principles drive Boys Town’s Mission to change the way America cares for children, families and communities.

Among these are providing the right care, at the right time, in the right way for those in greatest need. Whether children are being abused or neglected, failing in school or struggling with behavioral or mental health issues, and whether families are struggling to stay together or are trying to reunify because a child had to be removed from the home, Boys Town is there to offer life-changing programs and services.

On these pages you’ll find just a few examples of our outreach and impact across the country. This “national footprint” is one thing that sets Boys Town apart and gains the trust of those we help and those who support us.

**WIDESPREAD DONOR SUPPORT**

*Data excludes Planned Giving Donors. Counts are unique donors.*
NATIONWIDE IMPACT IN 2016

Includes youth and families that accessed Boys Town Integrated Continuum of Care® services, Boys Town National Research Hospital® services and Boys Town online services. Also includes students and teachers who benefited from Boys Town Education Training.

Over 2 million lives touched by Boys Town programs each year.

Boys Town youth care, health care and other child and family support programs served

More than 508,000 children.

Boys Town National Hotline® and its related services handled

More than 179,000 contacts in 2016.

In recent years (2011-2015), Hotline Crisis Counselors helped prevent over 2,700 suicides in progress.

Includes youth and families that accessed Boys Town Integrated Continuum of Care® services, Boys Town National Research Hospital® services and Boys Town online services. Also includes students and teachers who benefited from Boys Town Education Training.
As a supporter of Boys Town, you play a critical role in helping hope grow for so many across the United States. We ask that you continue to help us heal America’s hurting children and at-risk families.

We remember each of you in our thoughts and prayers; please do the same for all the children who face tomorrow in desperate need of Boys Town’s life-changing care.

The Honor Roll of Donors on the following pages recognizes individuals and organizations that made direct or in-kind gifts of at least $1,000 in 2016 to support Boys Town youth and families.

We also want to take this opportunity to extend our sincere appreciation to our donors who requested anonymity.

Many generous supporters made lasting gifts to Boys Town through their estates. We gratefully remember individuals who made estate gifts of at least $10,000 in 2016 to support our mission.

Great care was taken to make this Honor Roll as complete and accurate as possible. We apologize if anyone was mistakenly omitted or incorrectly listed.

* Denotes deceased

**ESTATE GIFTS**

**$10,000 +**

John P. Amalfi, NY
Ms. Flora Balu, IL
Frank S. Barks, TX
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Jerome W. Opdyke, MI
Nick and Helena Patti, IL
Ms. Rose M. Pelleschi, PA

With Gratitude, to Our Generous Donors
...you play a critical role in helping hope grow for so many across the United States.
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American Legion Child Welfare Foundation, IN
Astellas USA Foundation, IL
American Legion Child Welfare Foundation, NV
Allstate Insurance Foundation, IL
$25,000 – $49,999
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Since 2004, Godfather’s Pizza has been a proud national sponsor of Boys Town, featuring the Boys Town National Hotline® number (800-448-3000) on millions of pizza boxes each year.

Over the past 12 years, Godfather’s Pizza has donated more than $2 million to support Boys Town, our life-changing services, and the youth and families we serve.

In 2016, Godfather’s Pizza Inc. (GPI) employees contributed their time, talents and financial gifts to support the reading program at Boys Town’s Wegner School and our Ames Avenue Block Party in North Omaha. They also volunteer annually to ensure the success of the silent auction during the Boys Town Booster Banquet, which raises money for Boys Town athletic programs and activities. Kathy Johnson, Senior Vice President of Franchise Services at Godfather’s, is a member of the Boys Town Boosters.

Godfather’s even features artwork from Boys Town students on its corporate Christmas cards and on those of the company’s CEO, Ron Gartlan. Gartlan has been a strong advocate for Boys Town’s summer homes, which care for boys and girls who cannot return to their own homes during the summer break, and has hired our youth at Godfather’s restaurants.

The dedication and commitment of Godfather’s Pizza – its employees and leaders – to Boys Town’s mission over the past 12 years is a shining example of corporate and community partnership, and we thank them for helping to make a difference in the lives of the kids in our care!
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Dr. L.D. Britt, VA
Mr. William Broadwater, PA
Mr. Gregory R. Brotz, WI
Brunetti Foundation, NJ
Mr. and Mrs. John K. Arch, NE
Shane and Michelle Burke, FL
Mr. Henry F. Cachia, NY
CADE & Associates Advertising, Inc., FL
Mr. and Mrs. Michael S. Turner, TX
Mr. and Mrs. Joseph Camps, FL
Canyon Ridge Christian Church, NV
Mr. and Mrs. Ron Cook, TX
Mr. Michael G. Cook, TX
Mr. and Mrs. Scott D. Ackerman, CA
Mr. and Mrs. John K. Arch, NE
Mary K. Armbruster, FL
Ms. Joyce Armstrong, MS
Army Residence Community Protestant Chapel, TX
Mr. and Mrs. Dan A. Atkinson, III, FL
Baker Donelson Bearman Caldwell & Berkowitz, FL
Mr. David Baldwin, NE
Baldwin’s Flooring America, NE
Ballet Nebraska, NE
William and Loree Banish, CO
Bank of the West, CA
J.R. and Kim Barnard, FL
Brian and Marti Barnard, FL
Mr. and Mrs. Steven G. Beliel, NE
Bernstein, DC
Mr. and Mrs. Arthur R. Bert, MA
Mr. and Mrs. Leonard J. Berthelsen, NE
Best Corporate Events, FL
Dan Billerbeck, NE
Mr. and Mrs. Doyle Boese, NJ
Kathleen and John Boland, CA
Mr. and Mrs. John A. Bolger, III, TN
Mr. and Mrs. David Bondurant, CA
Linda Bonterpale, CA
Andrew and Marla Boyle, MI
Boys Town National Alumni Association, NE
Mike and Sara Brantley, MN
Mr. John D. Brennan, CA
Gerald W. Brezina, TX
Mr. and Mrs. Allen R. Thorpe, NY
Mr. and Mrs. John K. Arch, NE
Shane and Michelle Burke, FL
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Mr. and Mrs. Robert L. Carson, MA
Mr. and Mrs. Keith M. Casey, TX

RAYMOND D. WOTTRICH, TX
Yorktown Partners, LLC, NY
Mr. Daniel H. Ziegler, WA

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Mr. and Mrs. Jack W. Abbott, VA
Mr. and Mrs. Charley Akins, AZ
Theodore Williams Construction, NY
Ms. Mary B. Dassori, NY
Mr. and Mrs. Eric A. Adams, MA
Mr. and Mrs. Robert L. Carson, MA
Mr. and Mrs. Steven G. Beliel, NE
Mr. and Mrs. John M. Adams, MA
Mr. and Mrs. Keith M. Casey, TX
Mr. and Mrs. David Bondurant, CA
Linda Bonterpale, CA

When I came (to Boys Town), I was very mad. I was unwilling to make any attempt to change. Boys Town took me off that path and started showing me the light. I don’t know how it happened. I am very grateful. Thank you Boys Town.”

— BEN
"You have given me a life I didn’t want before and you taught me to love it. I have grown up from a little boy who thought he was a gangster. I’m now on my way. Thank you Boys Town."

— JUAN
Ms. Seraya Noland, VA
North Central Baptist Hospital, TX
North Penn Supply Quarries, LLC, PA
The Northern Trust Company, NV
Mr. and Mrs. Leonard Nowak, FL
Darryl Nyzyk, CA
Henry and Janet Oak, NY
Marla G. Oakley, MN
Mr. Richard A. O’Gara, CO
Jeremy and Tina Ognal, CA
Olive Garden, TX
Omaah Association of the Blind, NE
Omaah Community Playhouse, NE
Orange County Scroll Saw Association, CA
Oscar J. Tolmas Charitable Trust, LA
Dr. Moody M. Oswald, Jr., SC
Outsource Consultants, Inc., NY
O. Osusu-Akay, OH
William and Mary Pace, NV
Mrs. Patricia P. Page, GA
Mr. Chuck Palermo, NV
Pare Corporation, RI
Mr. John U. Parolo, KS
Dr. Jeffrey Paskil, CA
Safeway Atlantic, LLC, NJ
Mr. and Mrs. Charles H. Sanders, MA
Mr. and Mrs. David L. Schlesinger, IL
Stephen Schnakenberg, NJ
David and Theresa Schumacher, NE
Mr. and Mrs. Thomas Schwertfeger, CA
See’s Candies Omaha, NE
Illo Seibert, TX
Carol and Wayne Seim, VA
Dr. William R. Seiter, SI
Dr. Theodore and Mscellee Serr, TX
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Mr. Franklin Shobe, NJ
Mr. Gene Shutler, CA
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Star 104.5, NE
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Malcolm and Michele Steward, VA
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Patrick Strauss, FL
Jeff and Mary Swain, FL
Kathy and Mark Swannie, CA
Ms. Sue Sword, CA
Lee A. Sykes, NY
Syska Hennessy Group, NY
Tallahassee Democrat, FL
Tallahassee Magazine, FL
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Tate Access Floors, NY
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Mr. and Mrs. Alan J. Tennesen, MN
Terri Smith Photo, FL
Mr. Frank Tewsley, CA
Texas Pediatric Foundation, TX
Texxra International Corporation, NY
The Brown Goose Band, FL
Mr. Philip Thienen, NE
Thomas Howell Ferguson, PA, FL
Mr. Greg Thompson, GA
Charles Tillman and Jackie Madrid, IL
Mr. and Mrs. Robert L. Tinklepaugh, NA
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Patricia Truch Black, TX
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Mr. and Mrs. Michael C. Weekly, NE
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Mr. William Wasserman and Christina Leone, CA
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Mr. Tom A. Allegretti, CA
Mr. and Mrs. Gary Allgeier, NE
Mr. Owen Wittenberg, FL
Mr. Edward Wondergem, CA
Norvel Wood, Jr., DC
Ralph and Tessa Woodward, NE
Trampis and Jonna Wrice, NC
Ms. Elizabeth M. Wrobel, PA
Mr. and Mrs. Claudio M. Zavala, LA

FRIENDS
$1,000 - $2,499

A - C
A. B. Davis Builders, Inc., AZ
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Ms. Margaret E. Abenante, NC
Mr. Roger Aberle, SD
Leon L. Abhold, WA
Able Cable and Baker Bandits, NE
Mr. and Mrs. John K. Abokhair, TX
Access Bank, NE
 Accident Recovery Team King, Brennan & Abkin, LLC, KS
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Mr. and Mrs. Richard C. Adams, WI
Mr. Stanley L. Adams, AZ
Ms. Norma G. Adams, AR
Mr. and Mrs. Park Adams, FL
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Advanced Bionics, CA
Mr. Joseph A. Ahearn, CO
Mr. and Mrs. Michael C. Ahlers, FL
Ms. Hoorieh Ahmedi, CA
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AJQ, PA
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Mr. Leonard Alanum, NH
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Mr. John Albert, WV
Mr. and Mrs. Jerry W. Albin, OK
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Mr. and Mrs. Gary Allgeier, NE
Mr. Owen Wittenberg, FL
Mr. Edward Wondergem, CA
Norvel Wood, Jr., DC
Ralph and Tessa Woodward, NE
Trampis and Jonna Wrice, NC
Ms. Elizabeth M. Wrobel, PA
Mr. and Mrs. Claudio M. Zavala, LA

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<th>Name</th>
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<tr>
<td>Judith S. Carroll, TN</td>
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<td>Caylor &amp; Genz Earthmovers, Inc., WY</td>
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<td>Caruso Produce, Inc., OR</td>
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<td>Mr. and Mrs. Michael J. Callahan, CA</td>
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<td>Calvert Systems Engineering, Inc., MD</td>
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<td>Mr. and Mrs. David H. Cameron, MA</td>
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<td>Mr. Michael Campana, NY</td>
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<td>Mr. Mike Campbell, FL</td>
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<td>Miss Harryette Campbell, MO</td>
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<td>Mr. Terry A. Campbell, PA</td>
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<td>Mr. Bayard A. Campbell, TX</td>
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<td>Mr. and Mrs. Gary L. Campbell, TX</td>
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<td>Caruso Produce, Inc., OR</td>
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<td>Ken Cashin and Lisa Chase, FL</td>
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<td>Mr. and Mrs. Bernard F. Cassidy, MA</td>
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<td>Ms. Lorei A. Caudill, MI</td>
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<td>Mr. Lawrence M. Cavanaugh, NJ</td>
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<td>Mr. Ronald E. Cavner, MI</td>
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<td>Rick Caylor, WY</td>
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<td>Caylor &amp; Genz Earthmovers, Inc., WY</td>
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<td>Mr. Joseph R. Cazares, CA</td>
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<td>Mr. Richard Ceci, MN</td>
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<td>Richard and Lisa Cederoth, IL</td>
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<td>Central States Health &amp; Life Co. of Omaha, NE</td>
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<td>Centris Federal Credit Union, NE</td>
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<td>Mr. and Mrs. Charles W. Chadwell, TN</td>
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<td>Ms. Colleen Chamberlain, CA</td>
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<td>Bill and Eta’ Chambers, CO</td>
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<td>Lily K. Chan, CA</td>
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<td>Mr. and Mrs. Fred S. Chan, HI</td>
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<td>Mr. Samuel A. Chandra, MO</td>
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<td>Ms. Paula C. Chang, VA</td>
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<td>Mr. Kuo F. Chao, NJ</td>
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<td>Mr. and Mrs. Harvey R. Chaplin, FL</td>
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<td>Ms. Paula N. Chapman, TN</td>
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<td>Walter Charles, NY</td>
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<td>Chase Cellars, CA</td>
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<td>Cindy Chaumont, LA</td>
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<td>Mr. and Mrs. David A. Chavis, IN</td>
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<td>Ms. Lingyun Chen, MA</td>
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<td>Louis and Aliza Cherlyk, CA</td>
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<td>Chevron Corporation, TX</td>
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<td>Mr. Alexander S. Chimens, Jr., IL</td>
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<td>Mrs. Kathleen M. Chrobak, IL</td>
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<td>Lin Chu, CA</td>
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<td>Mr. and Mrs. David D. Chyan, CA</td>
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<td>Ms. Ann Cubinsky, RI</td>
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<td>John and Kathryn Ciechanski, AZ</td>
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<td>Patricia A. Cieszkiewicz, IN</td>
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<td>Cirque du Soleil , NV</td>
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<td>Mr. Arthur L. Clark, IL</td>
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<td>Mr. Paul D. Clark, WA</td>
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<td>Mr. and Mrs. John P. Clark, NJ</td>
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<td>Warren T. Clark, OK</td>
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<td>Mr. Michael J. Cleary, CO</td>
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<td>Mr. Greg Clemens, NV</td>
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<td>Ms. Beverly M. Clemens, KS</td>
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<td>B. Clouser, UT</td>
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<td>Eileen Coalson, GA</td>
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<td>CoBank, CO</td>
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<td>Mrs. Eleanor L. Cobb, CA</td>
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<td>The Coca-Cola Company, GA</td>
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<td>Cochlear Americas, CO</td>
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<td>Patricia Cody and James Miller, TN</td>
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<tr>
<td>Ms. Lisa Coen, CA</td>
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<td>Col. Robert A. Colella, VA</td>
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<td>Ms. Patricia L. Collins, VA</td>
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<td>Color Me Rad, UT</td>
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<td>Mr. and Mrs. Frank Colosimo, Jr., PA</td>
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<td>Mr. and Mrs. George Colwell, ID</td>
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<td>Jerry Cone, NM</td>
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<td>Janice M. Conlon, JA</td>
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<td>Mr. and Mrs. Joseph P. Connealy, NE</td>
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<td>Patrick and Mary Connell, NE</td>
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<td>Dr. and Mrs. Thomas J. Connolly, NE</td>
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<td>Dr. and Mrs. Thomas L. Connolly, Sr., NE</td>
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<td>Consortio Group, LLC, NE</td>
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<td>Ms. Nancy L. Conty, NM</td>
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<td>Ms. Margaret A. Conway, PA</td>
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<td>Miss Bonnie Coon, AL</td>
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<td>Willie L. Cooper, TX</td>
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<td>Dr. Kenneth Corbett, NC</td>
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<td>Mr. and Mrs. William R. Corcoran, Jr., RI</td>
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<td>Kevin Cordova, NV</td>
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<td>Ms. Ruth A. Corl, PA</td>
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<td>Mr. and Mrs. Alexander Cornelius, CA</td>
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<td>Laurel Cornish, MD</td>
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<td>Mrs. Gayla D. Corrigan, IL</td>
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<td>Col. Joseph P. Corso, NC</td>
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<td>Mrs. Patrick J. Costello, AZ</td>
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<td>Joan Coughlan, NJ</td>
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<td>Sir Adam B. Coughran, CA</td>
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<td>Mrs. Rosemary T. Coulter, CA</td>
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<td>Mrs. Jennifer B. Courtian, NY</td>
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<td>Mr. and Mrs. David Courvoisier, NV</td>
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<td>Mr. Forrest D. Cousino, OH</td>
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<td>Grace Couvillion, LA</td>
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<td>Mr. Douglas R. Cox, MD</td>
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<td>Mr. and Mrs. Gary Cox, TN</td>
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<td>Mrs. Jeanne R. Cox, AR</td>
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<td>Judy A. Cox, WA</td>
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<td>Cox Business, NE</td>
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<td>Ms. Carol Coy, FL</td>
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<td>Mr. and Mrs. Woody S. Cozart, NC</td>
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<td>Crain-Maling Foundation, IL</td>
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<td>Mr. and Mrs. Greg Crawford, NE</td>
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<td>Mr. Jason Crawford, FL</td>
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<td>Mr. and Mrs. Daniel L. Creech, MO</td>
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<td>Creighton University Athletics, NE</td>
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<td>Mr. Barry Croce, NY</td>
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<td>Crockett's Interstate Towing &amp; Transport, Inc., OR</td>
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<td>Naomi Crossley, KS</td>
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<td>Dr. Frederick Crouch, IL</td>
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<td>John A. Croud, MI</td>
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<td>Mr. Thomas R. Crowley, DE</td>
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<td>CS Donors Fund</td>
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<td>Mr. George Cyr, MD</td>
<td>MD</td>
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<tr>
<td>Mr. and Mrs. Jim Czyz, NE</td>
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A Note of Thanks from Our Governing Boards to Our Generous Donors

Your ongoing support provides the lifeblood for Boys Town and helps us carry on Father Flanagan’s legacy of healing and hope.

On behalf of the National Board of Trustees and the Father Flanagan’s Fund for Needy Children Board of Directors, we thank you for your generous gifts and your commitment to our mission.
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Mr. Jamie Friedman, MI
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Mr. and Mrs. Charles L. Fry, CA
“When I came to Boys Town, I was just here to do time. I walked like a Boys Town youth, talked like a Boys Town youth, acted like a Boys Town youth, but my heart wasn’t in it. But then something happened. I started liking being a Boys Town youth.

You taught me how to love my parents again. I learned to care for my friends and, most of all, how to love God. The love I found has brought a significant change in me, a change of heart, a change of mind and a change of spirit. Thank you Boys Town.”

— DUSTI
Boys Town awarded more than $206,500 in college scholarships to our students in 2016.
“When I first came, I was a terrible mess, a troublemaker. One day I realized that Boys Town was a home. They gave me a place where I really counted, a real family, a real home. I didn’t have to worry about being beaten or being scared. They allowed me the opportunity to graduate. I’ve been in JROTC and a leader on campus. I’ve done sports all three years. I successfully maintained a 3.0 GPA. Thank you Boys Town.”
— HARRY
Ms. Carol Sawyer Parks, MA
Mr. and Mrs. Rick L. Parks, CO
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Boys Town has been named a BBB Wise Giving Alliance Accredited Charity by the Better Business Bureau Wise Giving Alliance. And Charity Navigator, one of the nation’s largest and most-respected charity rating systems, has awarded Boys Town its highest 4-star rating for efficiently managing and growing its finances.
When I came to Boys Town, I didn’t care anymore. I didn’t even care about myself. I was numb. The only way I ever felt anything was if I cut on myself. I was covered with scars. I couldn’t begin to count the number of times I tried to kill myself.

At first, I was scared – mostly because I was lonely. I missed my home. Deep down, I loved my family. I was angry and hurt that my parents brought me here.

Boys Town has given me the opportunity to make changes that I could never make. They are amazing people. God has truly blessed me.

— SYLVIA
For 100 years, Boys Town’s growth and success in saving children and healing families has been possible thanks to generous donations and the foresight and courage of Father Flanagan. Boys Town maintains high standards of fiscal responsibility, working to ensure that its resources will last for generations to come to serve America’s children, families and communities.

Flanagan’s Hope for Endowment Fulfilled
In 1930, in the heart of the Great Depression, Father Flanagan wrote that he hoped Boys Town could set up “an endowment fund, the interest of which will pay for the upkeep of our home, so that it will be unnecessary for us to spend a good portion of our time in the appeal and collection of funds.”

Boys Town established the Father Flanagan’s Fund for Needy Children (Fund for Needy Children) in 1941 to provide investment income to support current programs and investment growth to sustain these programs in future years.

Helping Children Today and Into the Future
The Fund for Needy Children is operated as a de facto restricted fund for the purpose of helping children today and into the future. All current unrestricted donations—direct mail, wills and bequests—are spent on the direct care of children.

None of these donations are put in the Fund for Needy Children unless directed by the donor. Today, as Boys Town continues to balance the competing needs of current and future generations, the Fund for Needy Children is as important as the day it was established.

Based on expected investment returns and inflation factors, the Fund for Needy Children should spend, on average, between 4 and 5 percent of its market value in order to maintain its purchasing power.

Reasonable Risk-Taking to Help More Children
Father Flanagan and his successors trusted God’s goodness and took reasonable risks in order to help more and more children. Boys Town is what it is today because of this trust and risk-taking.
Sound Investments, Solid Management

During 2016, the Father Flanagan’s Fund for Needy Children provided $44,782,000 of support, or 10.98 percent of the funds necessary to operate Boys Town. This was 5.2 percent of the Fund’s January 1, 2016, value.

Sound investments and solid management of the Fund for Needy Children has allowed it to provide stable support for Boys Town at times when markets have been volatile.

Boys Town always strives to be prudent with the dollars received from outside sources, including donations from the public.

In 2016, 86.36 percent of every dollar received was spent on the care of children. Supporting services comprised only 13.64 percent of total expenses, which is significantly lower than the national benchmark of 35 percent the not-for-profit industry utilizes.

Your Dollar

EVERY DOLLAR DONATED HELPS A CHILD

- **Programs**: 86%
- **Fundraising**: 8%
- **Management and General**: 6%

All current unrestricted donations... are spent on the direct care of children.
Independent Auditors' Report

The Board of Trustees
Father Flanagan's Boys' Home:

We have audited the accompanying consolidated financial statements of Father Flanagan's Boys' Home d/b/a Boys Town, which comprise the consolidated statement of financial position as of December 31, 2016, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Father Flanagan's Boys' Home as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended, in accordance with U.S. generally accepted accounting principles.
Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information presented in the Boys Town and program-related affiliates and Father Flanagan’s Fund for Needy Children columns on pages 3 and 4 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

KPMG LLP

June 14, 2017
# Consolidated Statement of Financial Position

**December 31, 2016  (Dollar Amounts in Thousands)**

<table>
<thead>
<tr>
<th>Assets</th>
<th>Boys Town and program-related affiliates</th>
<th>Father Flanagan’s Fund for Needy Children</th>
<th>Eliminations</th>
<th>Boys Town consolidated total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$11,577</td>
<td>—</td>
<td>—</td>
<td>11,577</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>39,641</td>
<td>514</td>
<td>(514)</td>
<td>39,641</td>
</tr>
<tr>
<td>Prepaid and other</td>
<td>8,120</td>
<td>589</td>
<td>—</td>
<td>8,689</td>
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<tr>
<td>Pledges receivable</td>
<td>3,834</td>
<td>—</td>
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<td>3,834</td>
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<tr>
<td>Pension asset</td>
<td>52,271</td>
<td>—</td>
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<td>52,271</td>
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<td>Investments</td>
<td>154,891</td>
<td>851,948</td>
<td>—</td>
<td>1,006,839</td>
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<tr>
<td>Beneficial interest in trust assets</td>
<td>79,981</td>
<td>—</td>
<td>—</td>
<td>79,981</td>
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<tr>
<td>Interest in Father Flanagan’s Fund for Needy Children</td>
<td>852,733</td>
<td>—</td>
<td>(852,733)</td>
<td>107</td>
</tr>
<tr>
<td>Cash restricted for purchase of long-term assets</td>
<td>107</td>
<td>—</td>
<td>—</td>
<td>107</td>
</tr>
<tr>
<td>Land, buildings, and equipment, net</td>
<td>151,417</td>
<td>—</td>
<td>—</td>
<td>151,417</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$1,354,572</td>
<td>853,031</td>
<td>(553,247)</td>
<td>1,354,356</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities and Net Assets</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$28,190</td>
<td>—</td>
<td>—</td>
<td>28,190</td>
</tr>
<tr>
<td>Accrued liabilities</td>
<td>32,065</td>
<td>298</td>
<td>(514)</td>
<td>31,849</td>
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<tr>
<td>Long-term debt</td>
<td>50,500</td>
<td>—</td>
<td>—</td>
<td>50,500</td>
</tr>
<tr>
<td>Pension and postretirement benefits liability</td>
<td>53,662</td>
<td>—</td>
<td>—</td>
<td>53,662</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>164,417</td>
<td>298</td>
<td>(514)</td>
<td>164,201</td>
</tr>
</tbody>
</table>

See accompanying notes to consolidated financial statements.
<table>
<thead>
<tr>
<th></th>
<th>Boys Town and program-related affiliates</th>
<th>Father Flanagan’s Fund for Needy Children</th>
<th>Eliminations</th>
<th>Boys Town consolidated total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>1,067,540</td>
<td>852,733</td>
<td>(852,733)</td>
<td>1,067,540</td>
</tr>
<tr>
<td>Noncontrolling interest in controlled entity</td>
<td>(44)</td>
<td></td>
<td></td>
<td>(44)</td>
</tr>
<tr>
<td>Total unrestricted</td>
<td>1,067,584</td>
<td>852,733</td>
<td>(852,733)</td>
<td>1,067,584</td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>45,289</td>
<td></td>
<td></td>
<td>45,289</td>
</tr>
<tr>
<td>Permanently restricted</td>
<td>77,282</td>
<td></td>
<td></td>
<td>77,282</td>
</tr>
<tr>
<td>Total net assets</td>
<td>1,100,155</td>
<td>852,733</td>
<td>(852,733)</td>
<td>1,190,155</td>
</tr>
<tr>
<td>Total liabilities and net assets</td>
<td>$1,354,572</td>
<td>853,031</td>
<td>(853,247)</td>
<td>1,354,356</td>
</tr>
<tr>
<td>Boys Town and program-related affiliates</td>
<td>Unrestricted</td>
<td>Temporarily restricted</td>
<td>Permanently restricted</td>
<td>Total</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>--------------</td>
<td>-----------------------</td>
<td>-----------------------</td>
<td>-------</td>
</tr>
<tr>
<td>Revenue, gains, and other support:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td>$ 84,014</td>
<td>9,807</td>
<td>5</td>
<td>94,726</td>
</tr>
<tr>
<td>Legacies and bequests</td>
<td>9,176</td>
<td>1,053</td>
<td>1,097</td>
<td>11,326</td>
</tr>
<tr>
<td>Program service revenue</td>
<td>200,473</td>
<td></td>
<td></td>
<td>200,473</td>
</tr>
<tr>
<td>Other revenue</td>
<td>8,558</td>
<td>12</td>
<td></td>
<td>8,570</td>
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<tr>
<td>Investment income</td>
<td>3,878</td>
<td>737</td>
<td></td>
<td>4,615</td>
</tr>
<tr>
<td>Realized and unrealized gains on investments, net</td>
<td>3,549</td>
<td>1,459</td>
<td>—</td>
<td>5,008</td>
</tr>
<tr>
<td>Change in value of beneficial interest in trust assets</td>
<td>—</td>
<td>858</td>
<td>914</td>
<td>1,772</td>
</tr>
<tr>
<td>Net assets released from restrictions</td>
<td>5,568</td>
<td>(5,584)</td>
<td>(2)</td>
<td>—</td>
</tr>
<tr>
<td>Net asset reclassifications</td>
<td>—</td>
<td>(2,864)</td>
<td>2,864</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total revenue, gains, and other support</strong></td>
<td><strong>376,134</strong></td>
<td><strong>5,478</strong></td>
<td><strong>4,878</strong></td>
<td><strong>386,490</strong></td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program services</td>
<td>353,487</td>
<td></td>
<td></td>
<td>353,487</td>
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<tr>
<td>Supporting services</td>
<td>54,491</td>
<td></td>
<td></td>
<td>54,491</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>407,958</strong></td>
<td></td>
<td></td>
<td><strong>407,958</strong></td>
</tr>
<tr>
<td>Revenue, gains, and other support over (under) expenses</td>
<td>(31,824)</td>
<td>5,478</td>
<td>4,878</td>
<td>(21,468)</td>
</tr>
<tr>
<td>Change in net assets of Father Flanagan’s Fund for Needy Children</td>
<td>(9,315)</td>
<td>—</td>
<td>—</td>
<td>(9,315)</td>
</tr>
<tr>
<td>Support from Father Flanagan’s Fund for Needy Children</td>
<td>44,782</td>
<td>—</td>
<td>—</td>
<td>44,782</td>
</tr>
<tr>
<td>Pension-related changes other than net periodic pension cost</td>
<td>3,471</td>
<td>—</td>
<td>—</td>
<td>3,471</td>
</tr>
<tr>
<td><strong>Increase (decrease) in net assets</strong></td>
<td><strong>7,114</strong></td>
<td>5,478</td>
<td>4,878</td>
<td>17,470</td>
</tr>
<tr>
<td>Net assets, beginning of year</td>
<td>1,060,470</td>
<td>39,811</td>
<td>72,404</td>
<td>1,172,685</td>
</tr>
<tr>
<td>Net assets, end of year</td>
<td>$ 1,067,584</td>
<td>45,289</td>
<td>77,282</td>
<td>1,190,155</td>
</tr>
</tbody>
</table>

See accompanying notes to consolidated financial statements.
<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Eliminations</th>
<th>Boys Town consolidated total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flanagan’s Fund for Needy Children – Unrestricted</td>
<td>—</td>
<td>—</td>
<td>94,726</td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>—</td>
<td>11,326</td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>—</td>
<td>280,473</td>
</tr>
<tr>
<td></td>
<td>455</td>
<td>—</td>
<td>9,025</td>
</tr>
<tr>
<td></td>
<td>5,848</td>
<td>—</td>
<td>10,283</td>
</tr>
<tr>
<td></td>
<td>30,709</td>
<td>—</td>
<td>35,717</td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>—</td>
<td>1,772</td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>—</td>
<td></td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>—</td>
<td>36,812</td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>—</td>
<td>420,302</td>
</tr>
<tr>
<td></td>
<td>1,345</td>
<td>—</td>
<td>353,467</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>55,836</td>
</tr>
<tr>
<td></td>
<td>1,345</td>
<td>—</td>
<td>409,303</td>
</tr>
<tr>
<td></td>
<td>35,467</td>
<td>—</td>
<td>13,699</td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>9,315</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>(44,782)</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>—</td>
<td>—</td>
<td>3,471</td>
</tr>
<tr>
<td></td>
<td>(9,315)</td>
<td>9,315</td>
<td>17,470</td>
</tr>
<tr>
<td></td>
<td>862,048</td>
<td>(862,048)</td>
<td>1,172,685</td>
</tr>
<tr>
<td></td>
<td>852,733</td>
<td>(852,733)</td>
<td>1,190,155</td>
</tr>
</tbody>
</table>
## Consolidated Statement of Cash Flows

**Year Ended December 31, 2016** *(Dollar Amounts in Thousands)*

<table>
<thead>
<tr>
<th>Cash flows from operating activities:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in net assets</td>
<td>$ 17,470</td>
</tr>
<tr>
<td>Adjustments to reconcile increase in net assets to net cash used in operating activities:</td>
<td></td>
</tr>
<tr>
<td>Pension-related charges other than net periodic pension cost</td>
<td>(3,471)</td>
</tr>
<tr>
<td>Pension benefit</td>
<td>(214)</td>
</tr>
<tr>
<td>Postretirement benefit</td>
<td>(185)</td>
</tr>
<tr>
<td>Realized and unrealized gains on investments, net</td>
<td>(35,717)</td>
</tr>
<tr>
<td>Change in value of beneficial interest in trust assets</td>
<td>(1,772)</td>
</tr>
<tr>
<td>Gain on sale and conversion of building and equipment</td>
<td>(4,004)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>12,216</td>
</tr>
<tr>
<td>Contributions restricted for long-term investments</td>
<td>1,196</td>
</tr>
<tr>
<td>Other</td>
<td>904</td>
</tr>
<tr>
<td><strong>Net changes in assets and liabilities:</strong></td>
<td></td>
</tr>
<tr>
<td>Increase in accounts receivable</td>
<td>(753)</td>
</tr>
<tr>
<td>Increase in prepaid expenses and other</td>
<td>(1,498)</td>
</tr>
<tr>
<td>Decrease in pledges receivable</td>
<td>569</td>
</tr>
<tr>
<td>Increase in beneficial interest in trust assets</td>
<td>(6,007)</td>
</tr>
<tr>
<td>Increase in accounts payable</td>
<td>7,920</td>
</tr>
<tr>
<td>Increase in accrued liabilities</td>
<td>2,796</td>
</tr>
<tr>
<td>Decrease in pension and postretirement benefit obligation</td>
<td>(2,180)</td>
</tr>
<tr>
<td><strong>Net cash used in operating activities</strong></td>
<td>(16,928)</td>
</tr>
</tbody>
</table>

See accompanying notes to consolidated financial statements.
Cash flows from investing activities:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchases of buildings and equipment</td>
<td>(25,717)</td>
</tr>
<tr>
<td>Contributions restricted for investment in property and equipment</td>
<td>(94)</td>
</tr>
<tr>
<td>Proceeds from sale and conversion of building and equipment</td>
<td>4,823</td>
</tr>
<tr>
<td>Proceeds from sale of investments</td>
<td>705,762</td>
</tr>
<tr>
<td>Purchases of investments</td>
<td>(675,253)</td>
</tr>
</tbody>
</table>

Net cash provided by investing activities: **9,521**

Cash flows from financing activities:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from gift annuities issued</td>
<td>499</td>
</tr>
<tr>
<td>Contributions restricted for long-term investment</td>
<td>1,196</td>
</tr>
<tr>
<td>Payments on long-term obligations</td>
<td>(1,144)</td>
</tr>
</tbody>
</table>

Net cash provided by financing activities: **551**

Net decrease in cash and cash equivalents: **(8,856)**

Cash and cash equivalents, beginning of year: **18,433**

Cash and cash equivalents, end of year: **$ 11,577**

Supplemental disclosures of cash flow information:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash paid during the year for interest</td>
<td>$ 2,385</td>
</tr>
<tr>
<td>Equipment purchased by capital lease</td>
<td>14</td>
</tr>
</tbody>
</table>
Consolidated Statement of Functional Expenses
Year Ended December 31, 2016  *(Dollar Amounts in Thousands)*

<table>
<thead>
<tr>
<th></th>
<th>Nebraska/Iowa Services</th>
<th>Home Campus Educational Program</th>
<th>Programs across America</th>
<th>Boys Town National Research Hospital</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$43,664</td>
<td>7,756</td>
<td>39,751</td>
<td>51,237</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>10,231</td>
<td>1,796</td>
<td>9,494</td>
<td>12,343</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>3,557</td>
<td>640</td>
<td>4,279</td>
<td>4,498</td>
</tr>
<tr>
<td><strong>Total salaries and related expenses</strong></td>
<td><strong>57,452</strong></td>
<td><strong>10,192</strong></td>
<td><strong>53,524</strong></td>
<td><strong>68,078</strong></td>
</tr>
<tr>
<td>Specific assistance to youth</td>
<td>3,387</td>
<td>139</td>
<td>2,097</td>
<td>196</td>
</tr>
<tr>
<td>Occupancy</td>
<td>3,156</td>
<td>1,020</td>
<td>2,726</td>
<td>3,187</td>
</tr>
<tr>
<td>Contract services</td>
<td>40,971</td>
<td>1,123</td>
<td>3,873</td>
<td>24,200</td>
</tr>
<tr>
<td>Supplies</td>
<td>1,340</td>
<td>483</td>
<td>1,138</td>
<td>10,028</td>
</tr>
<tr>
<td>Printing and publications</td>
<td>302</td>
<td>13</td>
<td>519</td>
<td>291</td>
</tr>
<tr>
<td>Postage</td>
<td>252</td>
<td>2</td>
<td>213</td>
<td>120</td>
</tr>
<tr>
<td>Equipment – rental and maintenance</td>
<td>283</td>
<td>71</td>
<td>378</td>
<td>1,178</td>
</tr>
<tr>
<td>Professional fees</td>
<td>1,027</td>
<td>73</td>
<td>2,764</td>
<td>3,580</td>
</tr>
<tr>
<td>Travel</td>
<td>1,738</td>
<td>44</td>
<td>2,110</td>
<td>542</td>
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<tr>
<td>Communications</td>
<td>1,345</td>
<td>174</td>
<td>1,443</td>
<td>2,393</td>
</tr>
<tr>
<td>Interest</td>
<td>532</td>
<td>236</td>
<td>560</td>
<td>554</td>
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<tr>
<td>Other</td>
<td>207</td>
<td>7</td>
<td>1,317</td>
<td>475</td>
</tr>
<tr>
<td><strong>Total expenses before depreciation</strong></td>
<td><strong>111,992</strong></td>
<td><strong>13,577</strong></td>
<td><strong>72,662</strong></td>
<td><strong>114,822</strong></td>
</tr>
<tr>
<td><strong>Depreciation of buildings and equipment</strong></td>
<td><strong>3,456</strong></td>
<td><strong>1,090</strong></td>
<td><strong>2,595</strong></td>
<td><strong>4,147</strong></td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>$115,448</strong></td>
<td><strong>14,667</strong></td>
<td><strong>75,257</strong></td>
<td><strong>118,969</strong></td>
</tr>
</tbody>
</table>

See accompanying notes to consolidated financial statements.
### Supporting services

<table>
<thead>
<tr>
<th>Boys Town National Hotline and Public Services</th>
<th>Management and general</th>
<th>Fund-raising</th>
<th>Total</th>
<th>Total expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
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<td>9,793</td>
<td>4,512</td>
<td>14,305</td>
</tr>
<tr>
<td>2,735</td>
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<td></td>
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<tr>
<td>536</td>
<td>34,400</td>
<td>2,552</td>
<td>1,149</td>
<td>3,701</td>
</tr>
<tr>
<td>207</td>
<td>13,181</td>
<td>668</td>
<td>336</td>
<td>1,004</td>
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<tr>
<td>3,478</td>
<td>192,724</td>
<td>13,013</td>
<td>5,997</td>
<td>19,010</td>
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<tr>
<td>4</td>
<td>5,823</td>
<td></td>
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</tr>
<tr>
<td>166</td>
<td>10,255</td>
<td>275</td>
<td>167</td>
<td>442</td>
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<tr>
<td>232</td>
<td>70,399</td>
<td>379</td>
<td>890</td>
<td>1,269</td>
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<tr>
<td>237</td>
<td>13,226</td>
<td>335</td>
<td>540</td>
<td>875</td>
</tr>
<tr>
<td>677</td>
<td>1,802</td>
<td>480</td>
<td>16,534</td>
<td>17,014</td>
</tr>
<tr>
<td>290</td>
<td>877</td>
<td>469</td>
<td>7,737</td>
<td>8,206</td>
</tr>
<tr>
<td>43</td>
<td>1,953</td>
<td>79</td>
<td>260</td>
<td>339</td>
</tr>
<tr>
<td>23,686</td>
<td>31,130</td>
<td>4,987</td>
<td>269</td>
<td>5,256</td>
</tr>
<tr>
<td>38</td>
<td>4,472</td>
<td>128</td>
<td>155</td>
<td>283</td>
</tr>
<tr>
<td>129</td>
<td>5,484</td>
<td>854</td>
<td>88</td>
<td>942</td>
</tr>
<tr>
<td>15</td>
<td>1,897</td>
<td>49</td>
<td>828</td>
<td>877</td>
</tr>
<tr>
<td>32</td>
<td>2,036</td>
<td>306</td>
<td>298</td>
<td>694</td>
</tr>
<tr>
<td>29,027</td>
<td>342,080</td>
<td>21,444</td>
<td>33,563</td>
<td>55,007</td>
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<tr>
<td>99</td>
<td>11,387</td>
<td>606</td>
<td>223</td>
<td>829</td>
</tr>
<tr>
<td>29,126</td>
<td>353,467</td>
<td>22,050</td>
<td>33,786</td>
<td>55,836</td>
</tr>
</tbody>
</table>
(1) Nature of Operations

Father Flanagan’s Boys’ Home, a nonsectarian, not-for-profit organization governed by a volunteer board, and its affiliates, operate as Boys Town. Boys Town’s mission is to change the way America cares for children, families, and communities by providing and promoting an Integrated Continuum of Care that instills Boys Town values to heal body, mind, and spirit. Boys Town accomplishes this by providing housing, care, treatment, support, and/or educational services for individual at-risk youth in its residential programs as well as working directly with at-risk families to provide them with the skills, resources, and supports necessary to help keep their family together. Boys Town’s revenue is derived from contributions, contracts, and program service fees.

A description of the major program services is as follows:

- **Nebraska/Iowa Services** consists of the Family Home Program, Intervention and Assessment Services, In-Home Family Services, Foster Family Services, Community Support Services, including Common Sense Parenting®, the Center for Behavioral Health, Parent Connectors, Care Coordination, and others.

Boys Town operates approximately 60 family-style Family Homes on the Home Campus, which is in the incorporated Village of Boys Town, Nebraska (the Village). These homes have a total capacity of more than 400 youth. Six to eight troubled boys or girls from throughout the United States of America, with ages generally ranging from 12 to 18, live in a home with a specially trained professional married couple called Family Teachers. The couple provides treatment planning, skill development, spiritual guidance, a family-style environment, and love and care, with the help of an Assistant Family Teacher. Each home is monitored, evaluated, and advised by a Program Director and other support personnel. The Homes are not mixed by gender but are mixed by age, ethnic, and religious backgrounds. The program is also served by four Intervention and Assessment Homes, which provide short-term intervention and assessment services for youth. In addition to its residential program, the Home Campus also operates a Foster Family Services program, In-Home Family Services, and Community Support Services programs.

The Nebraska/Iowa site operates a Center for Behavioral Health, which served over 4,500 youth and families with behavioral problems on an outpatient basis in 2016 and is a training center for doctoral-level psychologists.

The Nebraska Families Collaborative (NFC) was formed as a joint collaboration between Boys Town, Child Savings Institute, Heartland Family Service, Nebraska Family Support Network, and OMNI Behavioral Health. NFC receives cases from the Nebraska Department of Health and Human Services child welfare system and is responsible for service coordination and case management of all children and families referred. NFC works very closely with the service provider and the family to ensure that safety, permanency, and well-being can be achieved. During 2016, NFC served approximately 3,400 children and families.
The Home Campus Educational Program consists of the Boys Town High School and the Wegner Middle School. The Village schools serve residential youth at Boys Town and provide academic and vocational training skills necessary for contemporary society. All Boys Town’s schools are fully accredited by the state of Nebraska and the North Central Association. A full range of special education services is provided to all youth who require this type of assistance.

The Boys Town Day School in the Village of Boys Town and the Duncan Day School in Duncan, Nebraska, serve youth who cannot receive education services in a public or alternative school setting due to behavioral problems and/or academic deficiencies. These schools meet all requirements of Level III schools under Nebraska Department of Education’s Rule 51 and currently educate students from multiple school districts in Nebraska and Iowa. These schools have also served parentALLY placed private youth and court placed youth. Boys Town served 212 students in day school services in 2016.

Programs across America directly served over 15,500 youth in Nebraska/Iowa and over 18,500 at 10 affiliated sites nationwide in 2016. These affiliated sites are Boys Town California, Boys Town Central Florida, Boys Town Louisiana, Boys Town Nevada, Boys Town New England, Boys Town New York, Boys Town North Florida, Boys Town Florida, Boys Town Texas, and Boys Town Washington, DC.

Programs offered throughout the nation include Intervention and Assessment Services, Family Home Program, Foster Family Services, In-Home Family Services, Community Support Services, including Common Sense Parenting®, Outpatient Behavioral Health Services, Parent Connectors, Care Coordination, and others. Boys Town Youth Care programs are certified by the Council on Accreditation across all sites.

Boys Town invests and emphasizes quality through staff training, evaluation, and outcomes research by having departments committed to the quality of Boys Town’s programs. The Training and Evaluation Departments provide technical training, evaluation, and quality control/quality assurance of Boys Town’s nationwide system of services. The Program Fidelity Department provides program monitoring, consultation, and staff and program development to all Boys Town sites across America.

National Community Support Services provides training and resources to parents, childcare providers, and educators throughout the United States and internationally. Services are offered through Education and Common Sense Parenting training packages, and books from the Boys Town Press. In 2016, 6,500 parents, teachers, administrators, and professionals were trained allowing Boys Town to indirectly impact approximately 137,000 children through this training.

Boys Town National Research Hospital (BTNRH) provides medical and surgical services at two hospital locations and six outpatient clinics in the Omaha, Nebraska metropolitan area. BTNRH is recognized internationally as a leader in communication disorder research and as a referral center for children with disorders of the ear, hearing and balance, cleft lip and palate, speech, and voice, as well as related disabilities. BTNRH clinical programs served nearly 47,000 children and adolescents in 2016 through a total of more than 216,000 patient visits.
Boys Town Pediatrics, BTNHRH’s group of pediatric physicians, provides primary care and specialty pediatric medical services at five clinic locations in the Omaha area.

BTNHRH also provides medically directed behavioral health services. These services include two residential treatment centers (RTC). The RTC East is located at the BTNHRH downtown campus and has the capacity to serve up to 47 youth. The RTC West has an additional 34 beds. This program is attached to the BTNHRH west hospital. Each of these RTCs is staffed with a multidisciplinary medical and behavioral health staff.

The Lied Learning and Technology Center for Childhood Deafness and Vision Disorders, a separate 501(c)(3) corporation, is a research and treatment facility operated and occupied by BTNHRH personnel.

- **Boys Town National Hotline and Public Services** meets the informative and public service needs of youth, parents, teachers, and youth professionals who are involved directly or indirectly with helping youth.

The Boys Town National Hotline (the Hotline) at 1-800-448-3000 helps hundreds of thousands of children and families throughout all 50 states each and every year. The Hotline provides toll-free phone, as well as text, e-mail, and chat crisis service for troubled children and families. The Hotline received approximately 180,000 contacts in 2016. The Hotline operates 24 hours a day, 7 days a week, with trained, skilled, professional operators. The Hotline is equipped to handle calls from people who speak a variety of languages.

In an effort to reach the highest number of youth in need of assistance, through a medium more frequently used by youth, the Hotline has a Web site called yourlifeyourvoice.org. In 2016, the Web site had over 682,000 visits.

In addition to operating the Hotline, Boys Town also operates the Nebraska Family Helpline (the Helpline). The Nebraska Family Helpline was conceived when Nebraska lawmakers realized families experiencing crises needed a central, knowledgeable place to go to get help or answers to their behavioral health needs. The Helpline counselors assist families in managing immediate crisis situations, make referrals, help them navigate government systems, and follow up with families to ensure they received the help they needed. The Helpline has been honored in the press and by the legislature for its effective service to Nebraska families. Over 5,000 calls were made to the Helpline in 2016 from families seeking assistance.

(2) **Summary of Significant Accounting Policies**

The following is a summary of significant accounting policies used in the preparation of the consolidated financial statements:

(a) **Basis of Presentation**

Inc., and Father Flanagan’s Boys Town, Florida, Inc.), Father Flanagan’s Fund for Needy Children (FFFNC), the Lied Learning and Technology Center for Childhood Deafness and Vision Disorders, and NFC, a separate nonprofit corporation in which Boys Town has a controlling partnership interest. All intercompany balances and transactions have been eliminated in consolidation. The accumulated noncontrolling interest of NFC is recognized in the consolidated statement of financial position as part of net assets. Noncontrolling interest in unrestricted net assets relates to interests in NFC held by outside parties. The noncontrolling interest of NFC related to the decrease in unrestricted net assets of $613 for the year ended December 31, 2016.

(b) Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting. Resources are reported for accounting purposes into separate classes of net assets based on the existence or absence of donor-imposed restrictions. Net assets that have similar characteristics have been combined into similar categories.

- The unrestricted net assets account for resources over which the governing board has discretionary control to use in carrying on the operations of Boys Town and noncontrolling interests that are not subject to donor-imposed stipulations.
- The unrestricted net assets of FFFNC consist of resources, which the Board of Trustees have determined are to be retained for the exclusive purpose of providing financial support to the various Boys Town programs.
- The temporarily restricted net assets account for those resources currently available for use, but expendable only for purposes specified by the donor or grantor, or which will become available for use at a later time.
- The permanently restricted net assets represent the principal amount of gifts and bequests accepted with the donor stipulation that the principal be maintained intact and that only the income from investment thereof be expended either for general purposes or for purposes specified by the donor. Permanently restricted net assets also represent Boys Town’s interest in perpetual trusts held by other trustees but which benefits Boys Town.

(c) Cash and Cash Equivalents

Cash and cash equivalents include investments with an original maturity of three months or less. Boys Town classifies any cash and cash equivalents held by external managers as investments as these funds are not intended for current operations.

(d) Interest in Net Assets of Father Flanagan’s Fund for Needy Children

Because of Boys Town’s relationship as FFFNC’s sole member and the overall financial interrelationship of the organization and FFFNC, Boys Town reports its interest in the net assets of FFFNC in the consolidated statement of financial position, with corresponding changes in those net assets reported in the accompanying consolidated statement of activities.
(e) Investments

Investments are reported at fair value. Valuations provided by external investment managers and the custodian bank include observable market quotation prices, observable inputs other than quoted prices such as matrix pricing or indexes and other methods. Investments in securities traded on a national securities exchange are valued at the latest quoted market prices. For debt securities, if quoted market prices are not available, the fair values are estimated using pricing models, quoted prices of similar securities with similar characteristics, or discounted cash flows. For alternative investments in funds that do not have readily determinable fair values including private equity funds, hedge funds, real estate, and other funds, Boys Town estimates fair value using net asset value per share or its equivalent as a practical expedient to fair value. Boys Town applies the practical expedient to its investments on an investment-by-investment basis, and consistently with Boys Town’s entire position in a particular investment, unless it is probable that Boys Town will sell a portion of an investment at an amount different from the net asset valuation.

Donated investments are reported at estimated fair value at the date of receipt. Realized gains and losses on sales of investments are recognized in the consolidated statement of activities as specific investments are sold. Interest is recognized as earned. Dividend income is recognized on the ex-dividend date. All realized and unrealized gains and losses and income arising from investments are recognized in the consolidated statement of activities as increases or decreases to unrestricted net assets unless their use is restricted by donor stipulation or law.

(f) Fair Value Measurements

Boys Town applies the provisions included in Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement, for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the consolidated financial statements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that Boys Town has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date.
(g) Land, Buildings, and Equipment

Land, buildings, and equipment are stated at cost. Gifts of land, buildings, equipment, or other assets are recorded at estimated fair value when received. Provisions for depreciation are computed using the straight-line method based on the estimated useful lives of the assets.

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Contributions restricted to the purchase of property and equipment in which restrictions are met within the same year as received are reported as increases in unrestricted net assets.

(h) Impairment of Long-Lived Assets

Long-lived assets, such as property and equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized to the extent the carrying amount of the asset exceeds its fair value.

(i) Contributions

Contributions, unconditional promises to give (pledges), and donated properties and materials are recorded at their estimated fair value at date of donation. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, Boys Town reports the support as unrestricted.

Donated advertising and airtime are recorded as contribution revenue and program expense (professional fees) at their estimated fair value of $24,162 in the consolidated statement of activities. Donated advertising consists of radio, television, and print materials. Donated advertising is valued based on commercial rates paid by other organizations for comparable services, which are considered Level 3 inputs in the fair value hierarchy. Management employs a third party to assist in the valuation of donated television advertising.

(j) Contract and Program Service Fees

Revenue generated through operations is recognized when the services are performed. Grant revenue is recorded when the work has been performed in accordance with conditions of the grant.
(k) Net Patient Service Revenue

BTNHRH has agreements with third-party payors that provide for payments at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered.

(l) Provision for Uncollectible Patient Accounts

The provision for uncollectible patient accounts is based upon BTNHRH management’s assessment of expected net collections considering the accounts receivable aging, historical collections experience, economic conditions, trends in healthcare coverage, and other collection indicators. Management periodically assesses the adequacy of the allowances for uncollectible accounts and contractual adjustments based upon historical write-off experience. The results of these reviews are used to establish the net realizable value of patient accounts receivable. BTNHRH follows established guidelines for placing certain patient balances with collection agencies. Self-pay accounts are written off as bad debt at the time of transfer to the collection agency. Deductibles and coinsurance are classified as either third-party or self-pay receivables on the basis of which party has the primary remaining financial responsibility, while the total gross revenue remains classified based on the primary payor at the time of service. There are various factors that can impact collection trends, such as changes in the economy, which in turn may have an impact on unemployment rates and the number of uninsured and underinsured patients, the increased burden of co-payments and deductibles to be made by patients with insurance, and business practices related to collection efforts. These factors continuously change and can have an impact on collection trends and the estimation process. Net patient accounts receivable have been adjusted to the estimated amounts expected to be collected and do not bear interest.

(m) Income Taxes

Boys Town and its affiliates are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Boys Town accounts for uncertainties in accounting for income tax assets and liabilities by recognizing the effect of income tax positions only if those positions are more likely than not of being sustained. At December 31, 2016, Boys Town had no uncertain tax positions accrued.

(n) Pension and Other Postretirement Plans

Boys Town has two defined-benefit pension plans consisting of one for employees who retired prior to January 1, 1998, and the other for active employees as of January 1, 1998. Boys Town also provides healthcare benefits for retired employees hired prior to January 1, 2002.

Boys Town records annual amounts relating to its pension and postretirement plans based on calculations that incorporate various actuarial and other assumptions, including discounts rates, mortality, assumed rates of return, compensation increases, turnover rates, and healthcare cost trend rates. Boys Town reviews its assumptions on an annual basis and makes modifications to the assumptions based on current rates and trends when it is appropriate to do so. The effect of modifications to those assumptions is recorded in pension-related changes other than net periodic pension cost and amortized to net periodic cost over future periods using the corridor method. Boys
Town believes that the assumptions utilized in recording its obligations under its plans are reasonable based on its experience and market conditions.

The net periodic costs are recognized as employees render the services to earn the postretirement benefits.

(o) Retained Financial Risk

Boys Town uses a combination of insurance and self-insurance mechanisms to provide for potential liabilities for employee healthcare benefit, workers’ compensation, professional liability, general liability, and property damage. Liabilities associated with the risks that are retained by Boys Town are estimated, in part, by considering historical claims experience and evaluations of outside experts, demographic factors, and severity factors. The estimated accrual for these liabilities could be affected if future occurrences and claims differ from these assumptions and historical trends. For the year ended December 31, 2016, self-insurance liability was $1,265 and is included in accrued liabilities in the consolidated statement of financial position.

(p) Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(3) Fair Value Measurements

The following table presents assets that are measured at fair value on a recurring basis at December 31, 2016:

<table>
<thead>
<tr>
<th></th>
<th>December 31, 2016</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 11,577</td>
<td>11,577</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Beneficial interest in trust assets</td>
<td>79,981</td>
<td>117</td>
<td>-</td>
<td>79,864</td>
</tr>
<tr>
<td>Cash restricted for purchase of long-term assets</td>
<td>107</td>
<td>107</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investments (note 4)</td>
<td>346,759</td>
<td>336,304</td>
<td>10,455</td>
<td>-</td>
</tr>
<tr>
<td>Investments measured at net asset value¹ (note 4)</td>
<td>660,080</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 1,096,504</strong></td>
<td><strong>346,105</strong></td>
<td><strong>10,455</strong></td>
<td><strong>79,864</strong></td>
</tr>
</tbody>
</table>

¹ Certain investments that are measured at fair value using net asset value per share (or equivalent) as a practical expedient to fair value have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are presented to permit reconciliation of the fair value hierarchy to the amounts presented in the consolidated statement of financial position.
Beneficial interest in trust assets represents Boys Town’s interest in assets held in perpetuity and remainder trust controlled by independent trustees. The estimated value of assets held by independent trustees is Boys Town’s percentage interest in the fair value of the underlying investments as reported by the independent trustees (Level 3 inputs).

Boys Town’s policy is to reflect transfers between levels at the beginning of the year in which a change in circumstances results in the transfers. The following table presents Boys Town’s activity for assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2016:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at December 31, 2015</td>
<td>$72,094</td>
</tr>
<tr>
<td>Change in value of beneficial interest in trust assets</td>
<td>1,772</td>
</tr>
<tr>
<td>Acquisitions</td>
<td>7,904</td>
</tr>
<tr>
<td>Settlements</td>
<td>(2,110)</td>
</tr>
<tr>
<td>Transfers into and/or out of Level 3</td>
<td>204</td>
</tr>
<tr>
<td><strong>Balance at December 31, 2016</strong></td>
<td><strong>$79,864</strong></td>
</tr>
</tbody>
</table>

During 2016, there were no transfers between Level 1 and 2 inputs.

(4) Investments

The primary management of all investments is performed by four professional investment advisers, ninety-four limited partnerships, four mutual funds, and four commingled trusts. Investment income is reported net of management fee expense of $1,447.

The estimated fair value of investments and their level within the fair value hierarchy at December 31, 2016 is as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Total</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term investments</td>
<td>$52,401</td>
<td>52,401</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Equities:</td>
<td>88,365</td>
<td>88,365</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Domestic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed income:</td>
<td>122,315</td>
<td>122,315</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>U.S. Treasury securities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Asset backed</td>
<td>888</td>
<td>—</td>
<td>888</td>
<td>—</td>
</tr>
<tr>
<td>Corporate and agency</td>
<td>7,504</td>
<td>1,725</td>
<td>5,779</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>Level 1</td>
<td>Level 2</td>
<td>Level 3</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-------</td>
<td>---------</td>
<td>---------</td>
<td>---------</td>
</tr>
<tr>
<td><strong>Mutual funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity</td>
<td>$6,522</td>
<td>6,522</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed income</td>
<td>6,419</td>
<td>6,419</td>
<td></td>
<td></td>
</tr>
<tr>
<td>International</td>
<td>48,735</td>
<td>48,735</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emerging markets</td>
<td>9,822</td>
<td>9,822</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate</td>
<td>3,788</td>
<td></td>
<td>3,788</td>
<td></td>
</tr>
<tr>
<td><strong>Total investments:</strong></td>
<td>$1,006,839</td>
<td>336,304</td>
<td>10,455</td>
<td></td>
</tr>
</tbody>
</table>

1 Investments that are measured at fair value using net asset value per share (or equivalent) as a practical expedient have not been categorized in the fair value hierarchy.

Below is a summary of investments accounted for at net asset value:

<table>
<thead>
<tr>
<th></th>
<th>Fair value</th>
<th>Unfunded commitments</th>
<th>* Redemption frequency (if currently eligible)</th>
<th>Redemption notice period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic equity funds (a)</td>
<td>$175,968</td>
<td>—</td>
<td>q/sa/a</td>
<td>30–90 Days</td>
</tr>
<tr>
<td>Absolute return funds (b)</td>
<td>182,548</td>
<td>13,269</td>
<td>q/sa/a</td>
<td>45–90 Days</td>
</tr>
<tr>
<td>International equity (c)</td>
<td>149,058</td>
<td>—</td>
<td>w/m</td>
<td>6–30 Days</td>
</tr>
<tr>
<td>Private equity funds (d)</td>
<td>113,010</td>
<td>90,351</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Real assets (e)</td>
<td>36,496</td>
<td>26,545</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$660,080</td>
<td>130,165</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* w = weekly, m = monthly, q = quarterly, sa = semiannual, and a = annual

(a) This class includes investments in funds that primarily invest in U.S. common stocks. Of this class, $118 million employ a long-short strategy. Of this balance, $66 million is restricted for the next 18 to 36 months and $1 million is illiquid.
(b) The class includes investments in funds that invest in a mix of securities including equities and fixed income. The funds are primarily multistrategy in their approach and may include such tactics as risk arbitrage, distressed credit, and other long-short strategies. Of this balance, $8.5 million is restricted for the next 18 to 24 months and $18 million is illiquid.

(c) This class includes investments in funds that primarily invest in international common stocks.

(d) This class includes investments in private equity funds that invest primarily in private companies at various stages of development and maturity. These include funds pursuing a leveraged buyout, growth equity, or venture capital strategy through investments across the capital structure. These investments can never be redeemed with the fund. Distributions from each fund will be received as the underlying investments of the funds are liquidated. It is estimated that the underlying assets of these funds will be liquidated over the next three to nine years.

(e) This class includes real estate funds that employ a value-add strategy across multiple property types including multifamily, office, industrial, and retail. It also includes energy funds that invest primarily in interests of oil and gas properties. These investments can never be redeemed with the fund. Distributions from these funds will be received as the underlying investments of the funds are liquidated. It is estimated that the underlying assets of these funds will be liquidated over the next 2 to 12 years.

Due to the nature of the investments held by the funds, changes in market conditions, and the economic environment may significantly impact the net asset value of the funds and, consequently, the fair value of Boys Town’s interests in the funds. Although a secondary market exists for these investments, it is not active and individual transactions are typically not observable. When transactions do occur in this limited secondary market, they may occur at discounts to the reported net asset value. It is, therefore, reasonably possible that if Boys Town were to sell these investments in the secondary market, a buyer may require a discount to the reported net asset value, and the discount could be significant.

(5) Pledges Receivable

Unconditional promises to give are recorded at net realizable value. Conditional promises to give are not included as support until the conditions are substantially met. The discounts on those amounts are computed using a risk-free interest rate applicable to the years in which promises are received. Amortization of the discounts is included in contributions revenue.
Receivable balances as of December 31, 2016 are as follows:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarship</td>
<td>$ 3</td>
</tr>
<tr>
<td>Program</td>
<td>3,684</td>
</tr>
<tr>
<td>Restricted to future periods</td>
<td>7</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>217</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,911</strong></td>
</tr>
</tbody>
</table>

Unconditional promises to give before unamortized discount

Less unamortized discount

Net unconditional promise to give

Amount due in:
- Less than one year
  - $ 1,481
- One to five years
  - $ 2,430
- **Total**
  - $ 3,911

Discount rates range from 0.51% to 3.02%.

(6) Net Patient Service Revenue

BTNMRH and the sites have agreements with third-party payors that provide for payments at amounts different from their established rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicaid – Inpatient services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. Certain outpatient services are reimbursed based on a percentage rate representing the average discounted ratio of cost to charges. Clinic services are paid based on fee schedule amounts.

Revenue from the Medicaid program accounted for approximately 15% of BTNMRH net patient service revenue for the year ended December 31, 2016. Laws and regulations governing the Medicaid program are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

BTNMRH has also entered into payment agreements with certain commercial insurance carriers and health maintenance organizations. The basis for payment under these agreements includes discounts from established charges, prospectively determined per diem rates, fee schedules, and prospectively determined rates per discharge.
Net patient service revenue, included in program service revenue in the accompanying consolidated statement of activities, consists of the following:

Gross patient charges:
- Inpatient charges $121,262
- Outpatient charges 84,038
- Behavioral health/residential charges 29,502
  Total gross patient charges 234,802

Less:
- Deductions from gross patient charges – contractual adjustments – Medicare, Medicaid, and other 111,156
- Patient service revenue (net of contractual allowance, discounts, and provision for bad debt)
  $123,646

Patient service revenue recognized in 2016 by major payor sources is as follows:

- Medicaid $17,452
- Commercial insurance and other third-party payors 106,533
- Patient (self-pay) 983
  Patient service revenue (net of contractual allowance and discounts) 124,968

Provision for bad debt (1,322)

Patient service revenue (net of contractual allowance, discounts, and provision for bad debts) $123,646

(7) Land, Buildings, and Equipment, Net
Land, buildings, and equipment, net as of December 31, 2016 are as follows:

- Land $9,147
- Buildings 227,159
- Equipment 105,008
- Equipment under capital lease 269
- Construction in process 6,063
  347,646

Less accumulated depreciation 196,229

$151,417
(8) Long-Term Debt

Total notes and bonds payable as of December 31, 2016, excluding capital lease obligations, are summarized below:

(a) Term bond, Series 2008, due September 15, 2028          $  6,740
(b) Term bond, Series 2008, due September 15, 2028          23,670
(c) Term bond, Series 2010, due July 2030                  10,335
(d) Term bond, refinance, due October 2028                 7,306
(e) Term loan, unsecured due March 2022                    1,550
(f) Term loan, unsecured due August 2021                   634
(g) Mortgage, secured by building, due September 2018       132
(h) Seminole County, secured by building, forgivable June 21, 2020 900
(i) Loan on leasehold improvements                          6

Total long-term debt                                      51,273

Unamortized discounts                                     (773)

Total long-term debt, net of discounts                    $ 50,500

(a) On September 15, 2008, a term bond of Hospital Authority No. 2 of Douglas County, Nebraska Healthcare Revenue Bonds (Boys Town Project) was issued at a discount of $187 for net proceeds of $6,553. Unamortized discount at December 31, 2016 is $131. Interest is payable semiannually at 4.75% per annum. Bonds are callable starting September 1, 2018.

(b) On September 15, 2008, a term bond of Nebraska Elementary and Secondary School Finance Authority Educational Facility Revenue Bonds (Boys Town Project) was issued at a discount of $657 for net proceeds of $23,013. Unamortized discount at December 31, 2016 is $460. Interest is payable semiannually at 4.75% per annum. Bonds are callable starting September 1, 2018.

(c) On November 11, 2010, a term bond of Nebraska Elementary and Secondary School Finance Authority Educational Facility Revenue Bonds (Boys Town Project) was issued at a discount of $236 for net proceeds of $10,089. Unamortized discount at December 31, 2016 is $182. Interest is payable semiannually at rates ranging from 3.75% and 4.0% per annum.

(d) In September 2015, Boys Town issued a term loan whose proceeds were used to call the 2005 bond series. The term loan is paid in monthly installments through October 2028.

(e) Payable in monthly installments at a rate of 3.9% per annum

(f) Payable in monthly installments at a rate of 3.65% per annum

(g) Payable in monthly installments at a rate of 3.1% per annum

(h) Interest is paid at 0.0% per annum. Imputed interest was calculated at 6.7%.
(i) Payable in monthly installments

Boys Town had two irrevocable letters of credit for a total of $2,750 in favor of its workers’ compensation insurance carrier. No funds were drawn on either as of December 31, 2016.

Boys Town had an available line of credit of $5,000 as of December 31, 2016 of which none was drawn down.

FFFNC had an available line of credit of $15,000 as of December 31, 2016 of which none was drawn down.

NFC had available line of credit of $1,000 as of December 31, 2016 of which none was drawn down.

The following table presents aggregate debt maturities as of December 31, 2016:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>$646</td>
</tr>
<tr>
<td>2018</td>
<td>$784</td>
</tr>
<tr>
<td>2019</td>
<td>$677</td>
</tr>
<tr>
<td>2020</td>
<td>$1,596</td>
</tr>
<tr>
<td>2021</td>
<td>$718</td>
</tr>
<tr>
<td>Thereafter</td>
<td>46,652</td>
</tr>
<tr>
<td>Total long-term debt</td>
<td>$51,273</td>
</tr>
</tbody>
</table>

(9) Pension Plans and Other Postretirement Benefit Plans

Boys Town sponsors a 401(k) plan and defined-benefit pension plans that together cover substantially all of its employees.

All participants of Boys Town’s 401(k) plan receive a match of 100% up to 6% of the participant’s contributed salary on a monthly basis. Total employer expense to the 401(k) plan was $6,861 for the year ended December 31, 2016.

Boys Town sponsors two defined-benefit pension plans consisting of one for employees who retired prior to January 1, 1998 and the other for active employees as of January 1, 1998. The plan assets for the pension plans are held in a master trust. The benefits are based on the employees’ years of service and highest sixty-month average compensation. Boys Town’s policy is to fund, at a minimum, the net periodic pension cost.

Boys Town has requested an IRS determination letter to approve the termination of the defined benefit plan for employees who retired prior to January 1, 1998, with an effective date of December 31, 2016. Upon IRS approval, Boys Town will purchase annuities to pay future retiree or beneficiary pension benefits. Any assets remaining after payment of expenses and settlement of liabilities will revert to Boys Town. As of December 31, 2016 the net pension asset balance for this plan was $52,271.
Boys Town also provides certain healthcare benefits for retired employees hired prior to January 1, 2002. The healthcare plan is contributory with participants' contributions adjusted periodically. Boys Town's postretirement healthcare plan is not currently funded.

The following table summarizes the projected benefit obligation, the fair value of plan assets, and the funded status at the measurement date of December 31, 2016:

<table>
<thead>
<tr>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benefit obligation at beginning of year</td>
<td>$ 73,021</td>
</tr>
<tr>
<td>Service cost</td>
<td>833</td>
</tr>
<tr>
<td>Interest cost</td>
<td>3,053</td>
</tr>
<tr>
<td>Plan participants' contributions</td>
<td>—</td>
</tr>
<tr>
<td>Actuarial loss (gain)</td>
<td>2,630</td>
</tr>
<tr>
<td>Benefits and expenses paid</td>
<td>(3,976)</td>
</tr>
<tr>
<td>Federal subsidy and reinsurance receipts</td>
<td>—</td>
</tr>
<tr>
<td>Benefit obligation at end of year</td>
<td>75,561</td>
</tr>
</tbody>
</table>

Change in plan assets:

| Fair value of plan assets at beginning of year | 102,153 | — |
| Actual return on plan assets | 2,631 | — |
| Employer contribution | 1,661 | 612 |
| Plan participants' contributions | — | 672 |
| Benefits and expenses paid | (3,976) | (1,284) |
| Fair value of plan assets at end of year | 102,469 | — |

Funded status at end of year

| $ 26,908 | (26,299) |

The accumulated benefit obligation for all defined-benefit pension plans was $72,353 at December 31, 2016. The accumulated postretirement obligation was $28,299 at December 31, 2016.

The projected benefit obligation, accumulated benefit obligation, and fair value of plan assets for the pension plan for active employees, which have an accumulated benefit obligations in excess of plan assets at December 31, 2016 was $72,043, $68,835, and $46,680, respectively.
The following table is a summary of amounts recognized in the consolidated statement of financial position as of December 31, 2016:

<table>
<thead>
<tr>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension asset</td>
<td></td>
</tr>
<tr>
<td>$ 52,271</td>
<td>—</td>
</tr>
<tr>
<td>Pension and postretirement benefits liability</td>
<td>(25,363)</td>
</tr>
<tr>
<td>Net amount recognized</td>
<td>$ 26,908</td>
</tr>
</tbody>
</table>

Amounts recognized in the consolidated statement of activities for 2016 consist of the following:

<table>
<thead>
<tr>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension benefit</td>
<td></td>
</tr>
<tr>
<td>$ 214</td>
<td>—</td>
</tr>
<tr>
<td>Postretirement benefit obligation (cost) benefit</td>
<td>—</td>
</tr>
<tr>
<td>Federal subsidy</td>
<td>—</td>
</tr>
<tr>
<td>—</td>
<td>87</td>
</tr>
<tr>
<td>Pension-related charges other than net periodic pension cost</td>
<td>$ 4,099</td>
</tr>
<tr>
<td>$ 4,313</td>
<td>(7,385)</td>
</tr>
</tbody>
</table>

Amounts recognized in accumulated unrestricted net assets outside of net periodic pension cost consist of the following:

<table>
<thead>
<tr>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net loss</td>
<td></td>
</tr>
<tr>
<td>$ 35,581</td>
<td>10,443</td>
</tr>
<tr>
<td>Prior service cost (credit)</td>
<td>8</td>
</tr>
<tr>
<td>Net amount recognized</td>
<td>$ 35,589</td>
</tr>
</tbody>
</table>
The following table is a summary of the components of net periodic benefit cost for the year ended December 31, 2016:

<table>
<thead>
<tr>
<th></th>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service cost</td>
<td>$833</td>
<td>430</td>
</tr>
<tr>
<td>Interest cost</td>
<td>3,053</td>
<td>1,145</td>
</tr>
<tr>
<td>Expected return on plan assets</td>
<td>(7,249)</td>
<td>—</td>
</tr>
<tr>
<td>Amortization of prior service cost</td>
<td>47</td>
<td>(718)</td>
</tr>
<tr>
<td>Amortization of net (benefit) loss</td>
<td>3,102</td>
<td>(1,042)</td>
</tr>
<tr>
<td><strong>Net periodic benefit</strong></td>
<td><strong>$ (214)</strong></td>
<td><strong>(185)</strong></td>
</tr>
</tbody>
</table>

The estimated net loss and prior service cost (credit) that will be amortized from unrestricted net assets into net periodic benefit cost in 2017 are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net loss</td>
<td>$3,435</td>
<td>—</td>
</tr>
<tr>
<td>Prior service cost (credit)</td>
<td>38</td>
<td>(718)</td>
</tr>
<tr>
<td><strong>Net amount</strong></td>
<td><strong>$3,473</strong></td>
<td><strong>(718)</strong></td>
</tr>
</tbody>
</table>

Weighted average assumptions used to determine benefit obligations at December 31, 2016 are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate</td>
<td>4.00%</td>
<td>4.00%</td>
</tr>
<tr>
<td>Rate of compensation increase (employee plan only)</td>
<td>3.50</td>
<td>—</td>
</tr>
</tbody>
</table>

Weighted average assumptions used to determine net periodic cost for the year ended December 31, 2016 are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate</td>
<td>4.20%</td>
<td>4.20%</td>
</tr>
<tr>
<td>Expected long-term return on plan assets</td>
<td>7.25</td>
<td>—</td>
</tr>
<tr>
<td>Rate of compensation increase (employee plan only)</td>
<td>3.50</td>
<td>—</td>
</tr>
</tbody>
</table>
Assumed healthcare cost trend rate at December 31, 2016 is as follows:

- Healthcare cost trend rate assumed for next year: 6.50%
- Rate to which the cost trend rate is assumed to decline (the ultimate trend rate): 5.00%
- Year that the rate reaches the ultimate trend rate: 2023

A one-percentage point change in assumed healthcare cost rates would have the following effect:

<table>
<thead>
<tr>
<th>One percent increase</th>
<th>One percent decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effect on service and interest cost</td>
<td>$297</td>
</tr>
<tr>
<td>Effect on postretirement benefit obligation</td>
<td>4,435</td>
</tr>
</tbody>
</table>

The expected long-term return on plan assets is based on the asset allocation mix and historical returns, taking into account current and expected market conditions. The actual return (loss) on pension plan assets was approximately 2.6% in 2016. Boys Town's historical annualized five-year rate of return on plan assets is approximately 6.0%.

Boys Town's pension plan weighted average asset allocation at December 31, 2016 and target allocation for 2016 are as follows:

<table>
<thead>
<tr>
<th>Target allocation 2016</th>
<th>Plan assets at December 31, 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity securities</td>
<td>53%</td>
</tr>
<tr>
<td>Fixed income</td>
<td>25%</td>
</tr>
<tr>
<td>Alternative investments</td>
<td>22%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

The investment strategy for pension plan assets is to maintain a broadly diversified portfolio designed to achieve a target of an average long-term rate of return of 7.25%. Management believes that Boys Town can achieve a long-term average rate of return of 7.25% but cannot be certain that the portfolio will perform to expectations. Assets are strategically allocated between several equity asset classes and debt securities in order to achieve a diversification level that mitigates wide swings in investment returns. Asset allocation target ranges are reviewed annually. Actual asset allocations are monitored and rebalancing actions are executed quarterly, if needed.

Pension investments in securities traded on a national securities exchange were valued at the latest quoted market prices. For alternative investments for which there is no readily determinable price, Boys Town uses the net asset value reported by the underlying fund or partnership as a practical expedient to fair value.
Due to the nature of these investments, changes in market conditions, and the economic environment may significantly impact the net asset value of the investments and, consequently, the fair value of the Boys Town’s interests. Although a secondary market exists for these investments, it is not active and individual transactions are typically not observable. When transactions do occur in this limited secondary market, they may occur at discounts to the reported net asset value. It is, therefore, reasonably possible that if Boys Town were to sell these investments in the secondary market, a buyer may require a discount to the reported net asset value, and the discount could be significant.

The asset allocations of Boys Town’s pension plan investments and their level within the fair value hierarchy as of the December 31, 2016 measurement date were as follows:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term securities</td>
<td>$7,495</td>
<td>7,495</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Long-term investments:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic</td>
<td>3,967</td>
<td>3,967</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Mutual funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity</td>
<td>4,898</td>
<td>4,898</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>16,875</td>
<td>16,875</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>International</td>
<td>9,022</td>
<td>9,022</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Emerging markets</td>
<td>1,949</td>
<td>1,949</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Investments measured at net asset value¹</td>
<td>58,263</td>
<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Total long-term investments</td>
<td>94,974</td>
<td>36,711</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Total</td>
<td>$102,469</td>
<td>44,206</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

¹ Certain investments that are measured at fair value using net asset value per share (or equivalent) as a practical expedient have not been categorized in the fair value hierarchy.
Below is a summary of investments accounted for at net asset value:

<table>
<thead>
<tr>
<th>Fair value</th>
<th>Unfunded commitments</th>
<th>* Redemption frequency (if currently eligible)</th>
<th>Redemption notice period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic equity funds (a)</td>
<td>$21,661</td>
<td>—</td>
<td>q/sa/a</td>
</tr>
<tr>
<td>Absolute return funds (b)</td>
<td>19,521</td>
<td>—</td>
<td>q/sa/a</td>
</tr>
<tr>
<td>International equity (c)</td>
<td>12,831</td>
<td>—</td>
<td>monthly</td>
</tr>
<tr>
<td>Private equity funds (d)</td>
<td>1,846</td>
<td>—</td>
<td>N/A</td>
</tr>
<tr>
<td>Real assets (e)</td>
<td>2,404</td>
<td>—</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$58,283</strong></td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

* q – quarterly, sa – semiannual, and a – annual

(a) This class includes investments in funds that primarily invest in U.S. common stocks. Of this class, $15 million employ a long-short strategy.

(b) The class includes investments in funds that invest in a mix of securities including equities and fixed income. The funds are primarily multistrategy in their approach and may include such tactics as risk arbitrage, distressed credit, and other long-short strategies. Of this class, $1.5 million is restricted for the next 18-24 months and $1.0 million is illiquid.

(c) This class includes investments in funds that primarily invest in international common stocks.

(d) This class includes investments in private equity funds that invest primarily in private companies at various stages of development and maturity. These include funds pursuing a leveraged buyout, growth equity, or venture capital strategy through investments across the capital structure. These investments can never be redeemed with the fund. Distributions from each fund will be received as the underlying investments of the funds are liquidated. It is estimated that the underlying assets of the fund will be liquidated over the next two to five years.

(e) This class includes real estate funds that employ a value-add strategy across multiple property types including multifamily, office, industrial, and retail. It also includes energy funds that invest primarily in interests of oil and gas properties. These investments can never be redeemed with the fund. Distributions from these funds will be received as the underlying investments of the funds are liquidated. It is estimated that the underlying assets of the fund will be liquidated over the next three to seven years.

In 2017, Boys Town expects to contribute $2,700 to the pension plan and $1,256 to its healthcare benefit plan and receive $211 in federal subsidy payments.
The following benefit payments and federal subsidy receipts, which reflect expected future service, as appropriate, are expected to be paid for the years 2017 through 2026:

<table>
<thead>
<tr>
<th></th>
<th>Pension benefits</th>
<th>Healthcare benefits</th>
<th>Expected federal subsidy receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>4,353</td>
<td>1,256</td>
<td>211</td>
</tr>
<tr>
<td>2018</td>
<td>4,642</td>
<td>1,361</td>
<td>240</td>
</tr>
<tr>
<td>2019</td>
<td>4,701</td>
<td>1,435</td>
<td>80</td>
</tr>
<tr>
<td>2020</td>
<td>4,917</td>
<td>1,509</td>
<td>76</td>
</tr>
<tr>
<td>2021</td>
<td>4,902</td>
<td>1,580</td>
<td>73</td>
</tr>
<tr>
<td>Years 2022–2026</td>
<td>24,855</td>
<td>8,218</td>
<td>357</td>
</tr>
</tbody>
</table>

(10) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of gifts contributed for a specified period or until the occurrence of some future event.

Temporarily restricted net assets are available for the following purposes at December 31, 2016:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Education and scholarships</td>
<td>$24,411</td>
</tr>
<tr>
<td>Specific program activities</td>
<td>5,494</td>
</tr>
<tr>
<td>Beneficial interest in assets held in trust – general operations</td>
<td>15,222</td>
</tr>
<tr>
<td>Future periods</td>
<td>27</td>
</tr>
<tr>
<td>Capital</td>
<td>135</td>
</tr>
</tbody>
</table>

$45,289

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors for the year ended December 31, 2016:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations</td>
<td>$2,125</td>
</tr>
<tr>
<td>Capital</td>
<td>722</td>
</tr>
<tr>
<td>Specific program activities</td>
<td>2,438</td>
</tr>
<tr>
<td>Period</td>
<td>38</td>
</tr>
<tr>
<td>Education and scholarships</td>
<td>263</td>
</tr>
</tbody>
</table>

$5,586
(11) Permanently Restricted Net Assets

Permanently restricted net assets consist of long-term investments and beneficial interest in assets held by others that are restricted by the donors. The restrictions require that the resources be maintained permanently but permit use of the income derived from the assets.

Permanently restricted net assets consist of the following at December 31, 2016, the income from which is expendable to support:

<table>
<thead>
<tr>
<th>Operations</th>
<th>$69,571</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education and scholarships</td>
<td>$4,068</td>
</tr>
<tr>
<td>Direct care of children</td>
<td>$3,643</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$77,282</strong></td>
</tr>
</tbody>
</table>

Net assets of $2,884 were reclassified into permanently restricted net assets due to court orders and other adjustments during the year ended December 31, 2016.

(12) Endowment

The Nebraska Uniform Prudent Management of Institutional Funds Act (NUPMIFA) sets out guidelines to be considered when managing and investing donor-restricted endowment funds.

Boys Town holds endowment funds for support of its programs and operations. As required by generally accepted accounting principles, net assets and the changes therein associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, and beneficial interest in trust assets are classified and reported based on the existence or absence of donor-imposed restrictions. The funds classified as beneficial interest in trust funds are not under the control of Boys Town, and as such, Boys Town does not appropriate these funds or control their investment policies.

The Board of Trustees of Boys Town has interpreted NUPMIFA as allowing Boys Town to appropriate for expenditure or accumulate so much of an endowment fund as Boys Town determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established, subject to the intent of the donor as expressed in the gift instrument. As a result of this interpretation, Boys Town classifies as permanently restricted net assets the original value of gifts donated to the permanent endowment and the original value of subsequent gifts to the permanent endowment. Interest, dividends, and net appreciation of the donor-restricted endowment funds are classified according to donor stipulations, if any. Absent any donor-imposed restrictions, interest, dividends, and net appreciation of donor-restricted endowment funds are classified as temporarily restricted net assets until those amounts are appropriated for expenditure by Boys Town in a manner consistent with the standard of prudence prescribed by NUPMIFA. In accordance with NUPMIFA, Boys Town considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the endowment fund
2. The purposes of Boys Town and the donor-restricted endowment fund
(3) General economic conditions

(4) The possible effect of inflation or deflation

(5) The expected total return from income and the appreciation of investments

(6) Other resources of Boys Town

(7) The investment policy of Boys Town

### Endowment net asset composition by type of fund

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Temporarily restricted</th>
<th>Permanently restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donor-restricted endowment funds</td>
<td>$</td>
<td>—</td>
<td>4,090</td>
<td>12,524</td>
</tr>
<tr>
<td>Board-designated endowment funds</td>
<td>852,733</td>
<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total funds</strong></td>
<td>$ 852,733</td>
<td>4,090</td>
<td>12,524</td>
<td>869,347</td>
</tr>
</tbody>
</table>

### Changes in endowment net assets

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Temporarily restricted</th>
<th>Permanently restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment net assets, beginning of year</td>
<td>$ 862,048</td>
<td>6,275</td>
<td>8,763</td>
<td>877,086</td>
</tr>
<tr>
<td>Investment return:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>5,648</td>
<td>59</td>
<td>—</td>
<td>5,707</td>
</tr>
<tr>
<td>Net appreciation/depreciation (realized and unrealized)</td>
<td>30,709</td>
<td>724</td>
<td>—</td>
<td>31,433</td>
</tr>
<tr>
<td>Total investment return</td>
<td>36,357</td>
<td>783</td>
<td>—</td>
<td>37,140</td>
</tr>
<tr>
<td>Other income</td>
<td>455</td>
<td>2</td>
<td>—</td>
<td>457</td>
</tr>
<tr>
<td>Appropriation of endowment assets for expenditure</td>
<td>(46,127)</td>
<td>(309)</td>
<td>(2)</td>
<td>(46,438)</td>
</tr>
<tr>
<td>Reclassifications</td>
<td>—</td>
<td>(2,661)</td>
<td>2,661</td>
<td>—</td>
</tr>
<tr>
<td>Contributions</td>
<td>—</td>
<td>—</td>
<td>1,102</td>
<td>1,102</td>
</tr>
<tr>
<td><strong>Endowment net assets, end of year</strong></td>
<td>$ 852,733</td>
<td>4,090</td>
<td>12,524</td>
<td>869,347</td>
</tr>
</tbody>
</table>
(a) Return Objectives and Risk Parameters

Boys Town has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while complying with all donor-imposed restrictions. Under this policy, as approved by the Board of Trustees, the endowment assets are invested in a manner that is intended to produce results that exceed inflation plus the long-term spending rate.

(b) Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, Boys Town relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Boys Town targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

(c) Appropriation Policy and How the Investment Objectives Relate to Appropriation Policy

Boys Town preserves the whole dollar value of the original gift as of the gift date of donor-restricted endowments, absent explicit donor stipulations to the contrary. Interest, dividend, and net appreciation of the donor-restricted endowment funds are deemed appropriated for expenditure when earned or when donor-imposed restriction is met.

For board-designated endowment funds, Boys Town appropriates distributions in its annual budget while considering the operations of Boys Town as well as expected investment returns and new endowment contributions. Historically, annual appropriations have generally been between 5% and 7% of the board-designated endowment fund’s average fair value over the prior four quarters ending June 30. Spending is based on 80% of prior year’s spending, adjusted for inflation, plus 20% of 5% of the average market value for the four quarters ended June 30 of the previous fiscal year. Thus, Boys Town expects to achieve inflation-adjusted growth of its endowment assets from the total return on investments as well as from the receipt of new gifts.

(d) Appropriation of Board-Designated Endowment Assets

For 2017, Boys Town has budgeted to appropriate $44,658 of its board-designated endowment assets to be distributed for spending, consistent with Boys Town’s spending rule described above.
(13) Beneficial Interest in Assets Held by Others

Boys Town holds a beneficial interest in assets held in perpetuity and remainder trusts, which are controlled by independent trustees. In 2016, the following support was recognized in the accompanying consolidated statement of activities:

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted net assets</th>
<th>Temporarily restricted net assets</th>
<th>Permanently restricted net assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions</td>
<td>$</td>
<td></td>
<td>8,022</td>
</tr>
<tr>
<td>Change in value of beneficial interests</td>
<td>—</td>
<td>856</td>
<td>914</td>
</tr>
<tr>
<td>Investment income</td>
<td>2,596</td>
<td>544</td>
<td>—</td>
</tr>
</tbody>
</table>

(14) Split-Interest Agreements

Boys Town is the beneficiary of split-interest agreements in the form of charitable gift annuities, charitable remainder trusts, and pooled income funds. Assets of split-interest agreements of $29,027 are included in investments, and $117 is included in beneficial interest in trust assets on the consolidated statement of financial position at December 31, 2016. The value of split-interest agreements is measured as the Boys Town’s fair value share of the assets. Liabilities associated with these agreements are $5,291 and have been included in accrued liabilities in the consolidated statement of financial position.

(15) Joint Cost Allocation

In 2016, Boys Town incurred joint costs of $26,661 for informational materials and activities that included fund-raising appeals. Of these costs, $25,417 was allocated to fund-raising expense, $895 was allocated to program services, and $349 was allocated to management and general expense.
(16) Leases

Boys Town leases building space under long-term operating leases. In addition, Boys Town leases office equipment under capital leases. Future minimum lease payments for operating and capital leases with initial or remaining noncancelable lease terms in excess of one year as of December 31, 2016 were as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Operating leases</th>
<th>Capital leases</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>$2,465</td>
<td>51</td>
</tr>
<tr>
<td>2018</td>
<td>$2,499</td>
<td>36</td>
</tr>
<tr>
<td>2019</td>
<td>$2,097</td>
<td>29</td>
</tr>
<tr>
<td>2020</td>
<td>$1,375</td>
<td>3</td>
</tr>
<tr>
<td>2021</td>
<td>$1,019</td>
<td>1</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$3,338</td>
<td>—</td>
</tr>
<tr>
<td>Total minimum lease payments</td>
<td>$12,793</td>
<td>120</td>
</tr>
</tbody>
</table>

Less amount representing interest

Present value of minimum lease payments, included in accrued liabilities

$106

The operating leases expire through 2033; however, many of the leases contain renewal options. Escalating rent payments are recognized on a straight-line basis over the lease term. Deferred liabilities recorded for lessor incentives related to leasehold improvements are recognized over the lease term as a reduction of rent expense. Rent expense for operating leases was $2,851 in 2016.

(17) Commitments and Contingencies

Boys Town is a defendant in a number of lawsuits incidental to its operations. In the opinion of management, the outcome of such lawsuits will not have a materially adverse effect on Boys Town’s consolidated financial position or its activities.

(18) Subsequent Events

Boys Town has evaluated subsequent events from the consolidated statement of financial position date through June 14, 2017, the date at which the consolidated financial statements were issued, and determined there are no other items to disclose.
Members of the Boys Town National Board of Trustees and the Father Flanagan’s Fund for Needy Children Board of Directors support Boys Town’s Mission selflessly with monetary gifts and gifts of their time, talents, thought and concern.

On behalf of the children saved and the families healed by their generosity, Boys Town says “thank you” to our Trustees and Directors for their contributions and leadership.

100% PARTICIPATION!

In 2016, all of our National Board Trustees made substantial donations to support Boys Town’s Mission, demonstrating their strong commitment to our efforts to save children, heal families and strengthen communities.

2016 Father Flanagan’s Fund for Needy Children Board of Directors

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President and National Executive Director
Boys Town | Boys Town, NE

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Director since 2014
Founding Partner
Adamas Partners | Boston, MA

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Director since 2013
Co-Founder
White Rock Oil and Gas | Dallas, TX

Gregory S. McMillan
Director since 2009
Founder and Senior Advisor
Värde Partners | Nokomis, FL

Kevin P. Mohan, J.D.
CHAIR
Director since 2010
Faculty
Harvard Business School | Cambridge, MA
Senior Advisor
Summit Partners | Boston, MA

Helen Fox O’Brien
Director since 2016
Managing Director
Church Pension Group | New York, NY

Philip J. Ruden
Director since 2001
Chief Investment Officer
Father Flanagan’s Fund for Needy Children | Boys Town, NE

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Director since 2009
Retired Managing Director
University of Virginia | Charlottesville, VA

Michael P. Sullivan
Director since 2015
Managing Director
Dartmouth College | Boston, MA
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Trustee since 2010
Founder and Senior Advisor
Värde Partners | Nokomis, FL

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Private Client Group, Fisher Investments | San Mateo, CA

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Nebraska Furniture Mart | Omaha, NE

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Trustee since 2011
Former President and Chief Executive Officer
Omaha Public Power District (OPPD) | Omaha, NE

Mogens C. Bay
Trustee since 2013
Chairman and CEO
Valmont Industries | Omaha, NE

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Retired Executive Vice President, Chief Financial Officer
TD Ameritrade | Omaha, NE

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Trustee since 2016
Student Advocate
Lincoln Public Schools | Lincoln, NE

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President and National Executive Director
Boys Town | Boys Town, NE

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Trustee since 2014
Retired Chairman and Founder
Bailey Lauerman | Omaha and Lincoln, NE

L.D. Britt, M.D.
Trustee since 2013
Brickhouse Professor and Chairman, Department of Surgery
Eastern VA Medical School | Norfolk, VA

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Trustee since 2016
Co-Founder
White Rock Oil and Gas | Dallas, TX

Sharon E. Carleton
Trustee since 2012
Owner, Brand Strategist
Ring True | Omaha, NE

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CHAIR-ELECT
Trustee since 2011
Faculty
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Senior Advisor
Summit Partners | Boston, MA

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President
NEI Global Relocation | Omaha, NE

Kathy R. Nieland, CPA
Trustee since 2013
Managing Partner
PricewaterhouseCoopers LLP | New Orleans, LA

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Trustee since 2013
Retired Behavioral Psychologist and Analyst
Mount Dora, FL

John J. Passarelli, J.D.
Trustee since 2016
Partner
Kutak Rock | Omaha, NE
boystown.org

NATIONAL HEADQUARTERS
14100 Crawford Street, Boys Town, NE 68010
531-355-1300 | boystown.org

Please visit us online to see a full listing of our Affiliate Sites and Behavioral Health Clinic locations across the nation.

NATIONAL RESEARCH HOSPITAL
555 North 30th Street, Omaha, NE 68131
402-498-6540 | boystownhospital.org

Saving Children, Healing Families®