BOISE RESCUE MISSION

CONTENTS

EIN: 82-0259387
Report Generated on: 07/15/2023

Executive Summary 2

Programs & Results 4

Financial Review 6

Operations & Leadership 8

APPENDIX

Key Documents 14

Charity Check Report 15
BOISE RESCUE MISSION

aka Boise Rescue Mission Ministries
Boise, ID
www.boiserm.org
(208)343-2389

MISSION
Boise Rescue Mission Ministries reaches out to the community by teaching the Word of God and providing food, shelter, clothing and opportunities to recover from homelessness for men, women, and children in need.

EIN
82-0259387

RULING YEAR
1964

IRS SUBSECTION
501(c)(3) Public Charity

FOUNDING YEAR
1958

MAIN ADDRESS
PO Box 1494
Boise, ID
83701

AFFILIATION TYPE
Independent Organization

CONTACT
Rev. Bill Roscoe, President/CEO
(208) 343-2389
revbill@boiserm.org

PRESIDENT/CEO
Bill Roscoe

BOARD CHAIR
Conrad Kent

SUBJECT AREA
Substance abuse treatment
Homeless shelters
Homeless services

NTEE Code
Temporary Shelter For the Homeless (L41)
Alcohol, Drug Abuse (Treatment Only) (F22)
Homeless Services/Centers (P85)
PROGRAMS

1. Emergency Services
   Population(s) served: Homeless people, Economically disadvantaged people

2. New Life Program
   Population(s) served: Substance abusers

3. Mental Health Program
   Population(s) served: Homeless people, Economically disadvantaged people

4. Work Search and Accountability Program
   Population(s) served: Economically disadvantaged people, Homeless people

5. Veterans Ministries Program
   Population(s) served: Veterans

6. Children’s Program
   Population(s) served: Children and youth

7. Medical Respite Program
   Population(s) served: Economically disadvantaged people, Homeless people

POPULATIONS SERVED

1. Children and youth
2. Economically disadvantaged people
3. Homeless people
4. Low-income people
5. Substance abusers
6. Veterans

COMPLIANCE

- IRS Pub 78 Verified as of July 2023
- IRS BMF 509(a)(1) as of July 10, 2023
- A-133 Audit Required/Performed?
- Conflict of Interest Policy
- Written whistleblower policy
- Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- Board Practices Reported?
- Diversity Data Reported?
- Number of Independent Board Members: 9

© 2023 GuideStar. All rights reserved.
Programs & Results

PROGRAMS

Source: Self-Reported by Organization, April 2023

Emergency Services
Population(s) Served: Homeless people, economically disadvantaged, low-income, and poor people
Providing basic necessities, such as food, clothing, shelter, counseling, job search assistance to men, women and children in need. It is our policy to never turn down anyone for food or shelter due to lack of space.

New Life Program
Population(s) Served: People who abuse drugs, alcohol, or other substances
This 12 to 24-month addiction recovery program provides discipleship, accountability, and a Bible-based curriculum designed to help participants learn to live clean and sober, allowing them to become Christ-centered, self-sufficient members of the community.

Veterans Ministries Program
Population(s) Served: Veterans
The Veterans Ministries Program (VMP) works in partnership with the Boise Veterans Administration Hospital, the V.A.’s Homeless Programs, the V.A.’s Substance Abuse Residential Recovery Treatment Program and local mental health service providers to offer a comprehensive recovery program that addresses the multiple challenges homeless veterans face. The VMP focuses on four key areas of supportive services to assist each veteran in transitioning back into the community as stable, healthy, and independent. Treatment components are: Case Management, Mental Health Services, Substance Abuse Treatment, and Employment, Vocational, and Advocacy Services.

Mental Health Program
Population(s) Served: Homeless people, economically disadvantaged, low-income, and poor people
Mental health assessment, individual counseling, and group counseling sessions.

Work Search and Accountability Program
Population(s) Served: Homeless people
Boise Rescue Mission’s Work Search Program connects homeless individuals with the skills needed to obtain and keep jobs, earn a livable wage, and make healthy financial choices.

Children’s Program
Population(s) Served: Children and youth (0-19 years)
Designed specifically to meet the complex needs of low-income and homeless children from birth to 17 years old, the Children’s Program provides the children staying at City Light with education, healthcare, case management, and comprehensive services as required by their individual needs. The program immediately benefits children staying at City Light by caring for their physical needs. Some children arriving with their mothers have had only one meal over a two-day period. The Children’s Program serves a highly vulnerable population: low-income and homeless children who are highly susceptible to hunger, poor health (physically and mentally), neglect, abuse and poor academic performance. The Children’s Program works to address these issues by ensuring that each child receives three nutritious meals and healthy snacks daily, quality medical and mental healthcare; and after-school educational assistance, including one-on-one tutoring. City Light staff also work closely with their mothers, providing one-on-one mentoring as well as parenting classes to help ensure their children continue receiving quality care after they leave. In the long-term, BRM believes a child’s greatest opportunity to escape poverty is by receiving an education. By providing homeless children with academic assistance and cultural enrichment (including music lessons, summer camps, field trips, college tours, etc.) the Children’s Program is equipping and empowering the children to hope and strive for a brighter future.

Medical Respite Program
Population(s) Served: Homeless people
At the Rescue Mission’s Recovery Lodge, we provide safe shelter and short-term recuperative support for medically fragile homeless men, women and children.

Medical Respite Program
Population(s) Served: Homeless people
At the Rescue Mission’s Recovery Lodge, we provide safe shelter and short-term recuperative support for medically fragile homeless men, women and children.
CHARTING IMPACT

What is the organization aiming to accomplish?

Our goal is to help homeless men, women and children gain skills to stop the cycle of poverty and addiction in order to become independent.

What are the organization's key strategies for making this happen?

Treat each homeless guest as an individual and help them with immediate and root needs.
Continually evaluate the impact of programs by looking at retention rate, etc.
Learn and cooperate with other non profits to provide well rounded services.
Provide recovery programs, education, medical respite programs to help men, women, and children get back on their feet again.

What are the organization's capabilities for doing this?

BRM operates three facilities in Boise and two in Nampa that provide the following:

- River of Life (Boise) provides 166 emergency shelter beds, 36 beds for men in the long-term recovery program, and 54 beds for the transitional housing program. River of Life also accommodates up to 25 men in the Veterans Ministries Program. The River of Life kitchen serves over 500 meals daily.
- City Light (Boise) provides 102 beds for emergency shelter, 30 beds for single women and single mothers with children in the one-year recovery program, and seven apartments for single mothers in the transitional housing program. City Light can accommodate up to 4 women in the Veterans Ministries Program. A "Safe House" also serves up to eight women and children who are fleeing situations of domestic violence.
- Valley Women and Children's Shelter (Nampa) provides 60 beds for emergency shelter for women and children as well as nutritious meals. Clothing and job assistance are also available.
- Ministry Center (Boise) provides food, clothing and household items to local outreaches, such as churches and thrift stores, who distribute the items free of charge to those in need.

*Rescue Mission Recovery Lodge provides safe shelter and short-term recuperative support for medically fragile, homeless men, women, and children.
*Sonrise Transitional Living will provide approximately 60 additional units and even more opportunities for individuals and families to have a fresh start living in an independent, safe, and stable environment. Our Transitional Living Program offers people the ability to establish a work history, develop a resume, earn money to pay off debts, or clean up their credit history.

What have and haven't they accomplished so far?

Since 1958, Boise Rescue Mission has grown from a small soup kitchen and a few cots to being the largest provider of homeless services in Southwestern Idaho. Boise Rescue Mission serves over 60% of the homeless population in the state of Idaho. In 2020, 221,149 meals were served to the hungry, 23,465 articles of clothing were given out, and 100,926 warm beds were provided to homeless men, women and children. The Mission also assisted 590 men and women to move from our shelters into their own housing. In addition to this impact 4,535 volunteers served 10,612 hours with Boise Rescue Mission. Our hope is that Boise Rescue Mission will continue to serve anyone in need in the Treasure Valley.
## Financials

**FISCAL YEAR START:** 10/01  
**FISCAL YEAR END:** 09/30  
✓ Financials audited by an independent accountant

### Financials Quick View

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenue, gains, and other support per audited financial statements</td>
<td>$14,062,122</td>
</tr>
<tr>
<td>Total expenses and losses per audited financial statements</td>
<td>$8,954,997</td>
</tr>
</tbody>
</table>

### Financial Trends Analysis

#### Business Model Indicators

**Profitability**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted surplus (deficit) before depreciation</td>
<td>$5,436,662</td>
<td>63.5%</td>
</tr>
<tr>
<td>Unrestricted surplus (deficit) after depreciation</td>
<td>$5,096,854</td>
<td>57.2%</td>
</tr>
</tbody>
</table>

**Revenue Composition**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenue (unrestricted &amp; restricted)</td>
<td>$14,014,138</td>
</tr>
</tbody>
</table>

**Expense Composition**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenses before depreciation</td>
<td>$8,566,668</td>
</tr>
</tbody>
</table>

Created in Partnership with [Nonprofit Finance Fund](https://www.nonprofitfinancefund.org)
Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

<table>
<thead>
<tr>
<th>Full Cost Components (estimated)</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenses (after depreciation)</td>
<td>$8,906,476</td>
</tr>
<tr>
<td>One Month of Savings</td>
<td>$713,889</td>
</tr>
<tr>
<td>Debt Principal Repayment</td>
<td>$402,143</td>
</tr>
<tr>
<td>Fixed Asset Additions</td>
<td>$464,474</td>
</tr>
<tr>
<td>Total Full Costs (estimated)</td>
<td>$10,486,982</td>
</tr>
</tbody>
</table>

Capital Structure Indicators

<table>
<thead>
<tr>
<th>Liquidity</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Months of cash</td>
<td>7.6</td>
</tr>
<tr>
<td>Months of cash and investments</td>
<td>7.7</td>
</tr>
<tr>
<td>Months of estimated liquid unrestricted net assets</td>
<td>8.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Balance Sheet Composition</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$5,430,688</td>
</tr>
<tr>
<td>Investments</td>
<td>$61,777</td>
</tr>
<tr>
<td>Receivables</td>
<td>$0</td>
</tr>
<tr>
<td>Gross land, buildings, and equipment (LBE)</td>
<td>$13,415,144</td>
</tr>
<tr>
<td>Accumulated depreciation (% of LBE)</td>
<td>32.8%</td>
</tr>
<tr>
<td>Liabilities (as % of assets)</td>
<td>1.4%</td>
</tr>
<tr>
<td>Unrestricted net assets</td>
<td>$15,061,961</td>
</tr>
<tr>
<td>Temporarily restricted net assets</td>
<td>N/A</td>
</tr>
<tr>
<td>Permanently restricted net assets</td>
<td>N/A</td>
</tr>
<tr>
<td>Total restricted net assets</td>
<td>$354,149</td>
</tr>
<tr>
<td>Total net assets</td>
<td>$15,416,110</td>
</tr>
</tbody>
</table>

Key Data Checks

<table>
<thead>
<tr>
<th>Material Data Errors</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.
Operations

Source: Self-Reported by Organization, April 2023

**PRESIDENT/CEO**

Rev. Bill Roscoe

Bill Roscoe is an ordained minister and has served as associate pastor in two congregations. Roscoe is a Vietnam Veteran and a member of: Vietnam Vets of America, Veterans of Foreign Wars, American Legion; Association for Non-Profit Professionals; Association of Fundraising Professionals, National Association for Mentally Ill and the Boise Kiwanis.

Life Philosophy: Where there is life, there is hope. Understanding the root causes of homelessness has led me to believe and practice that recovery from homelessness requires a multi-faceted approach. Issues of chemical dependency, alcoholism, untreated mental illness, PTSD, academic and/or employment barriers, spiritual disconnect and anti-social personality issues must be identified and addressed to allow long-term recovery to occur. This Bio-Psycho-Social-Spiritual approach to addressing homelessness has proven very successful in bringing people to wholeness.

**BOARD CHAIR**

Conrad Kent

Term: 2021 - 2023

**BOARD MEMBERS**

- Bill Roscoe
- Boise Rescue Mission
- Cathie Martin
- Sandy Dalton
- Kent Conrad
- Tom Wilford
- Bill Bahney
- Ron Freeman
- Ryan Martin
- Michael Armstrong
- Bruce Gestrin
- Dave Hills
- Brian Faulks

**NUMBER OF EMPLOYEES**

Source: IRS Form 990

![Number of Employees Graph](image)
## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

### FISCAL YEAR 2021

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wyliiam Roscoe</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>William Laska</td>
<td>CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Kent Conrad</td>
<td>VICE CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ron Preeman</td>
<td>SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Thomas Wilford</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Greg Brown</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ryan Martin</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Sandy Dalton</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>William Bahney</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Michael Armstrong</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
## Paid Preparers

### FISCAL YEAR 2021

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Firm EIN</th>
<th>Firm Address</th>
<th>Firm Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>HARRIS &amp; CO., PLLC</td>
<td>26-4022510</td>
<td>1120 S. RACKHAM WAY, SUITE 100, MERIDIAN ID 83642 USA</td>
<td>208-333-8965</td>
</tr>
</tbody>
</table>
# BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

## BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?  

- **Yes**

## CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?  

- **Yes**

## ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?  

- **Not Applicable**

## BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?  

- **Yes**

## BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?  

- **No**
Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

The organization’s leader identifies as:

No data

Race & Ethnicity

No data

Gender Identity

No data

Sexual Orientation

No data

Disability

No data.
Equity Strategies  Last Updated: 03/23/2021

Candid partnered with Equity in the Center - a project that works to shift mindsets, practices, and systems within the social sector to increase racial equity - to create this section. Learn More

Data

✓ We have long-term strategic plans and measurable goals for creating a culture such that one's race identity has no influence on how they fare within the organization.

Policies and processes

✓ We engage everyone, from the board to staff levels of the organization, in race equity work and ensure that individuals understand their roles in creating culture such that one's race identity has no influence on how they fare within the organization.
## Appendix

### Key Documents

<table>
<thead>
<tr>
<th>IRS Forms 990</th>
<th>Not Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS Forms 990T</td>
<td>Not Available</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Audited Financial Statements</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022 Audited Financial Statement</td>
</tr>
<tr>
<td>2021 Audited Financial Statement</td>
</tr>
<tr>
<td>2020 Audited Financial Statement</td>
</tr>
</tbody>
</table>

### Key Organization Documents

<table>
<thead>
<tr>
<th>Letter of Determination</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 Annual Report</td>
</tr>
<tr>
<td>2018 Annual Report</td>
</tr>
<tr>
<td>2017 Annual Report</td>
</tr>
<tr>
<td>2016 Annual Report</td>
</tr>
<tr>
<td>2015 Annual Report</td>
</tr>
<tr>
<td>2014 Annual Report</td>
</tr>
<tr>
<td>2013 Annual Report</td>
</tr>
<tr>
<td>Key Revenue &amp; Expense Data from Form 990</td>
</tr>
<tr>
<td>Key Balance Sheet Data from Form 990</td>
</tr>
</tbody>
</table>
**BOISE RESCUE MISSION**

*Aka* Boise Rescue Mission Ministries

PO Box 1494  
Boise, ID 83701

- **Foundation Status Code:** PC*  
- **Public charity described in section 509(a)(1) or (2)**

### IRS Publication 78 Details

<table>
<thead>
<tr>
<th>Organization name</th>
<th>Location</th>
<th>Most recent IRS Publication 78</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boise Rescue Mission</td>
<td>Boise, ID</td>
<td>July 2023</td>
</tr>
</tbody>
</table>

**EIN**  
82-0259387

- **Deductibility status description:** A public charity (50% deductibility limitation).

- **Verified with most recent Internal Revenue Bulletin**  
  July 10, 2023

### IRS Business Master File Details

<table>
<thead>
<tr>
<th>Organization name</th>
<th>Most recent IRS BMF</th>
<th>Reason for Non-Private Foundation Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOISE RESCUE MISSION</td>
<td>July 10 2023</td>
<td>Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)</td>
</tr>
</tbody>
</table>

**EIN**  
82-0259387

- **IRS subsection:** This organization is a **501(c)(3) Public Charity**

**Ruling date**  
03/1964

This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.

---

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which ‘type’ can’t be determined).

**IRS Revenue Procedure 2011-33** allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee’s public charity classification under section 509 (a) (1), (2) or (3).

**GuideStar Charity Check Data Sources**

- GuideStar acquires all IRS data directly from the Internal Revenue Service.

  - [IRS Publication 78 (Cumulative List of Organizations)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

  - The [IRS Internal Revenue Bulletin](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

  - The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.

  - The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

  - The Foundation Status Code is a value derived by mapping the codes found on the 990PF filing instructions to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

  - The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals (SDN) list](#) contains organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.

---

© 2023 Candid. All rights reserved. Candid is a 501(c)(3) nonprofit organization, EIN 13-1837418. Donations are tax-deductible.