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Form **990**
Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

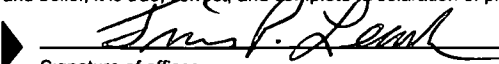
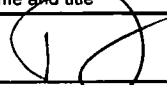
2008**Open to Public Inspection**For the 2008 calendar year, or tax year beginning **7/01/08**, and ending **6/30/09**

Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions	C Name of organization FAMILY MEDICINE RESIDENCY OF IDAHO INC.		D Employer identification number 20-5934739
		Doing Business As		E Telephone number 208-367-6499
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 777 N. RAYMOND ST.		G Gross receipts 13,360,604
		City or town, state or country, and ZIP + 4 BOISE ID 83704		H(a) Is this a group return for affiliates? H(b) Are all affiliates included? If "No," attach a list. (see instructions)
		F Name and address of principal officer TED EPPERLY 777 N. RAYMOND ST. BOISE ID 83704		H(c) Group exemption number
I Tax-exempt status ☒ 501(c) (3) (insert no) 4947(a)(1) or 527		J Website: WWW.FMRIDAHO.ORG		
K Type of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation 2006		M State of legal domicile ID

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: FAMILY MEDICINE RESIDENCY OF IDAHO MAINTAINS A PROGRAM DESIGNED TO FURTHER THE EDUCATION OF GRADUATE PHYSICIANS IN THE MEDICAL SPECIALTY OF FAMILY MEDICINE AND FAMILY PRACTICE, PROVIDES CLINICAL TRAINING IN FAMILY			
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16	
	5 Total number of employees (Part V, line 2a)	5	188	
	6 Total number of volunteers (estimate if necessary)	6		
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a		
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
	Revenue	8 Contributions and grants (Part VIII, line 1h) 9 Program service revenue (Part VIII, line 2g) 10 Investment income (Part VII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 10c, and 11e) 12 Total revenue—add lines 8 through 11 (must equal Part VII, column (A), line 12)	Prior Year 5,556,009 5,224,235 11,780 527,458 11,319,482	Current Year 5,999,702 6,892,593 -16,577 447,745 13,323,463
		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) 71,657 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 19 Revenue less expenses. Subtract line 18 from line 12	76,339 7,300,206 3,864,660 11,241,205 78,277	26,934 8,907,086 3,634,315 12,568,335 755,128
20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20		Beginning of Year 1,787,939 1,000,514 787,425	End of Year 2,641,187 1,101,301 1,539,886	

Part II Signature Block

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer  TRAVIS LEACH Type or print name and title		Date 2-15-2010 CFO/COO	
Paid Preparer's Use Only	Preparer's signature 	Date 2/08/10	Check if self-employed ☐	Preparer's identifying number (see instructions) P00951009
	Firm's name (or yours if self-employed), address, and ZIP + 4 DINGUS, ZARECOR & ASSOCIATES 12015 E MAIN STE A SPOKANE VALLEY, WA 99206			EIN 20-0079326 Phone no. 509-242-0874

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2008)

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Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

FAMILY MEDICINE RESIDENCY OF IDAHO MAINTAINS A PROGRAM DESIGNED TO FURTHER THE EDUCATION OF GRADUATE PHYSICIANS IN THE MEDICAL SPECIALTY OF FAMILY MEDICINE AND FAMILY PRACTICE, PROVIDES CLINICAL TRAINING IN FAMILY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code) (Expenses \$ 7,117,818 including grants of\$) (Revenue \$)

THE CLINIC PROVIDES MEDICAL SERVICES TO NON-INSURED AND UNDER-INSURED AT-RISK PATIENT POPULATIONS, AS WELL AS MEDICAL SERVICES WITH TRANSLATION PROVIDED FOR NON-ENGLISH SPEAKING POPULATIONS. THE CLINIC PROVIDES CARE TO PATIENTS WHILE PROVIDING AN EDUCATIONAL SETTING WHICH FURTHERS THE MEDICAL TRAINING OF RESIDENTS...

FAMILY MEDICINE RESIDENCY OF IDAHO PROVIDES CARE TO PERSONS COVERED BY GOVERNMENTAL PROGRAMS AT BELOW COST AND TO INDIVIDUALS WHO ARE UNABLE TO PAY. THE UNREIMBURSABLE VALUE OF PROVIDING CARE TO ALL PATIENTS WAS APPROXIMATELY

4b (Code) (Expenses \$ 3,065,736 including grants of\$ 26,934) (Revenue \$)

THE RESIDENCY PROVIDES ADDITIONAL MEDICAL TRAINING TO PRIMARY CARE RESIDENTS AND FELLOWS.

4c (Code) (Expenses \$ 1,036,198 including grants of\$) (Revenue \$)

THE RYAN WHITE CLINIC PROVIDES MEDICAL SERVICES AND CARE TO PATIENTS AT RISK FOR HIV DISEASE.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses \$ 11,219,752 (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 71	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 188	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a Did the organization solicit any contributions that were not tax deductible?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	X
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	X
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

	Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.		
1a Enter the number of voting members of the governing body	1a	16
b Enter the number of voting members that are independent	1b	16
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9a Does the organization have local chapters, branches, or affiliates?	9a	X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	15a	X
b Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	15b	X
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **BRENT HINES** **777 N RAYMOND ST.**

BOISE

ID 83704

208-367-6071

Form 990 (2008)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SAM SUMMERS CHAIR	1	X						0	0	0
KEVIN J SCANLAN SECRETARY	1	X						0	0	0
ALEC ANDRUS TREASURER	1	X						0	0	0
JANELLE REILLY BOARD MEMBER	1	X						0	0	0
BETTY WEST BOARD MEMBER	1	X						0	0	0
JAMES GIRVAN BOARD MEMBER	1	X						0	0	0
JOANN ELSEBERRY BOARD MEMBER	1	X						0	0	0
JOHN KEE BOARD MEMBER	1	X						0	0	0
KARL KURTZ BOARD MEMBER	1	X						0	0	0
KATHIE GARRETT BOARD MEMBER	1	X						0	0	0
KATHY HOLLEY BOARD MEMBER	1	X						0	0	0
LINDA CLARK BOARD MEMBER	1	X						0	0	0
PEARL SIMON BOARD MEMBER	1	X						0	0	0
SARA CAHOON BOARD MEMBER	1	X						0	0	0
JERI BIGBEE BOARD MEMBER	1	X						0	0	0
HORTENCIA MARTINEZ BOARD MEMBER	1	X						0	0	0
TED EPPERLY, MD CEO	40			X				241,965	0	23,435

Form 990 (2008) **FAMILY MEDICINE RESIDENCY OF IDAHO 20-5934739**Page **8****Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
TRAVIS LEACH COO/CFO	40			X				86,355	0	12,173
KEVIN RICH ASSOC DIR	40				X			174,349	0	20,043
TIM DEBLIECK ASSOC DIR	40				X			159,293	0	18,136
DAVID SCHMITZ ASSOC DIR	40				X			154,319	0	18,248
MARIETTA THOMPSON OBSTETRICIAN	40					X		242,687	0	25,336
JERALYN JONES PSYCHIATRIST	40					X		157,100	0	16,335
PERRY BROWN PEDIATRICIAN	40					X		150,021	0	19,544
ELIZABETH RULON PHYSICIAN	40					X		147,966	0	12,175
KIMBERLY STUTZMAN PHYSICIAN	40					X		146,928	0	9,471
1b Total								1,660,983		174,896

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **9**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization **0**

Form 990 (2008) FAMILY MEDICINE RESIDENCY OF IDAHO 20-5934739

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Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,816,412			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,183,290			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		5,999,702			
Program Service Revenue	2a NET PATIENT SERVICES	Busn. Code	6,882,747	6,882,747		
	b TRAINING COURSES		9,846	9,846		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		6,892,593			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,960		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross Rents		(i) Real (ii) Personal				
b Less rental exps						
c Rental inc or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less cost or other basis & sales exps			20,537			
c Gain or (loss)			-20,537			
d Net gain or (loss)			-20,537	-20,537		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a	10,199			
b Less: direct expenses		b	16,604			
c Net income or (loss) from fundraising events			-6,405	-6,405		
9a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Busn. Code			
11a CASE MANAGEMENT		400,965	400,965			
b OTHER MISCELLANEOUS		34,682	34,682			
c HIV CLINICAL TRIALS		18,503	18,503			
d All other revenue						
e Total. Add lines 11a-11d		454,150				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		13,323,463	7,319,801	0	3,960	

Form 990 (2008)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	26,934	26,934		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	923,424	627,925	295,499	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,670,298	6,054,664	578,672	36,962
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	219,479	204,646	13,470	1,363
9 Other employee benefits	571,377	511,839	56,675	2,863
10 Payroll taxes	522,508	460,998	58,939	2,571
11 Fees for services (non-employees):				
a Management				
b Legal	6,269		6,269	
c Accounting	34,098		34,098	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other	1,177,999	1,066,080	84,866	27,053
12 Advertising and promotion	23,419	20,725	2,694	
13 Office expenses	753,814	693,797	59,806	211
14 Information technology	30,615	28,989	1,626	
15 Royalties				
16 Occupancy	95,558	89,893	5,665	
17 Travel	78,971	62,741	16,230	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	107,944	93,759	14,185	
20 Interest	8,224		8,224	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	166,288	154,648	11,640	
23 Insurance	273,745	267,055	6,690	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a BAD DEBT	652,943	652,943		
b LICENSES & DUES	130,667	121,951	8,716	
c MISCELLANEOUS	90,896	79,940	10,322	634
d DONATION EXPENSE	2,865	225	2,640	
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	12,568,335	11,219,752	1,276,926	71,657
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	181,757	1	753,177
	2 Savings and temporary cash investments	214,465	2	382,915
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	857,807	4	629,124
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	57,753	9	108,975
	10a Land, buildings, and equipment cost basis	10a 781,858		
	b Less accumulated depreciation. Complete Part VI of Schedule D	10b 333,879	369,849	10c 447,979
	11 Investments—publicly traded securities		11	8,202
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	106,308	15	310,815
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,787,939	16	2,641,187	
Liabilities	17 Accounts payable and accrued expenses	908,342	17	966,089
	18 Grants payable		18	
	19 Deferred revenue	28,952	19	80,407
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	63,220	23	54,805
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,000,514	26	1,101,301
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	767,500	27	1,519,830
	28 Temporarily restricted net assets	4,925	28	5,056
	29 Permanently restricted net assets	15,000	29	15,000
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	787,425	33	1,539,886
	34 Total liabilities and net assets/fund balances	1,787,939	34	2,641,187

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶ ☐

Part IV Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements****Attach to Form 990. To be completed by organizations that
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008**Open to Public
Inspection**

Name of the organization

FAMILY MEDICINE RESIDENCY OF IDAHO,
INC.

Employer identification number

20-5934739

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if
the organization answered "Yes" to Form 990, Part IV, line 6.**

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.**

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- ☐ a Public exhibition
☐ b Scholarly research
☐ c Preservation for future generations
☐ d Loan or exchange programs
☐ e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	15,000				
b Contributions					
c Investment earnings or losses	-1,099				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	13,901				

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☒ 100.00 %
 c Term endowment ☐ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		180,258	45,565	134,693
d Equipment		578,200	288,314	289,886
e Other		23,400		23,400
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))				447,979

Schedule D (Form 990) 2008 **FAMILY MEDICINE RESIDENCY OF IDAHO 20-5934739**Page **4****Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	13,323,463
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	12,568,335
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	755,128
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-2,667
9	Total adjustments (net) Add lines 4-8	9	-2,667
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	752,461

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	13,929,776
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	569,172
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	37,141
e	Add lines 2a through 2d	2e	606,313
3	Subtract line 2e from line 1	3	13,323,463
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	13,323,463

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	13,177,315
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	569,172
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	39,808
e	Add lines 2a through 2d	2e	608,980
3	Subtract line 2e from line 1	3	12,568,335
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	12,568,335

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART XI, LINE 8 - RECONCILIATION OF CHANGES - OTHER

FUNDRAISING EVENT EXPENSES INCLUDED IN EXPENSES ON FS \$ 16,604

LOSS ON FIXED ASSET DISPOSAL INCLUDED IN EXPENSES ON FS \$ 20,537

LOSS ON FIXED ASSET DISPOSAL INCLUDED IN EXPENSES ON FS \$ -20,537

FUNDRAISING EVENT EXPENSES INCLUDED IN EXPENSES ON FS \$ -16,604

UNREALIZED LOSS ON INVESTMENTS INCLUDED IN EXPENSES ON FS \$ -2,667

Part XIV Supplemental Information (continued)

<u>_PART XII, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER</u>	<u> </u>	<u> </u>	<u> </u>
<u>_FUNDRAISING EVENT EXPENSES INCLUDED IN EXPENSES ON FS</u>	<u> </u>	<u>\$</u>	<u> 16,604</u>
<u>_LOSS ON FIXED ASSET DISPOSAL INCLUDED IN EXPENSES ON FS</u>	<u> </u>	<u>\$</u>	<u> 20,537</u>

<u>_PART XIII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER -</u>	
<u>_LOSS ON FIXED ASSET DISPOSAL INCLUDED IN EXPENSES ON FS</u>	\$ 20,537
<u>_FUNDRAISING EVENT EXPENSES INCLUDED IN EXPENSES ON FS</u>	\$ 16,604
<u>_UNREALIZED LOSS ON INVESTMENTS INCLUDED IN EXPENSES ON FS</u>	\$ 2,667

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information****For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees****▶ Attach to Form 990. To be completed by organizations
that answered "Yes" to Form 990, Part IV, line 23.**

OMB No 1545-0047

2008**Open To Public
Inspection**Name of the organization **FAMILY MEDICINE RESIDENCY OF IDAHO,
INC.**Employer identification number
20-5934739**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

- | | |
|--|---|
| ☐ Compensation committee | ☒ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2008

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)–(iii) must equal the applicable column (D) or column (E) amount's on Form 990, Part VII, line 1a.

[illegible]

Schedule J (Form 990) 2008

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**▶ **Attach to Form 990. To be completed by organizations to provide
additional information for responses to specific questions for the
Form 990 or to provide any additional information.**

OMB No 1545-0047

2008**Open to Public
Inspection**Name of the organization **FAMILY MEDICINE RESIDENCY OF IDAHO,
INC.**Employer identification number
20-5934739

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES
 PRACTICE THROUGH THE ESTABLISHMENT AND OPERATION OF A MODEL CLINIC, . . .
 CONDUCTS A MEDICAL EDUCATION PROGRAM INCLUDING OPERATION OF THE MODEL
 CLINIC, PROMOTES A PROFESSIONALLY ATTRACTIVE ENVIRONMENT FOR THE
 RECRUITMENT AND RETENTION OF MEDICAL MANPOWER AND SUPPORTS HEALTH EDUCATION
 ACTIVITIES AND PROGRAMS FOR THE GENERAL PUBLIC WHILE SERVING THE
 UNDER-SERVED CITIZENS OF IDAHO.

FORM 990, PART III, LINE 4A - FIRST ACHIEVEMENT
 \$3,951,000 FOR MEDICARE, MEDICAID, AND OTHER THIRD-PARTY
 PAYORS FOR THE YEAR ENDED JUNE 30, 2009.

FORM 990, PART VI, LINE 10 - ORGANIZATION'S PROCESS USED TO REVIEW FORM 990
 A COPY OF THE 990 IS PROVIDED TO THE CFO/COO WHO REVIEWS THE FORM, . . .
 SCHEDULES AND RELATED ATTACHMENTS. ANY COMMENTS OR QUESTIONS ARE ADDRESSED
 WITH THE PREPARER. ONCE MANAGEMENT IS SATISFIED WITH THE 990, A FINAL
 APPROVAL IS GIVEN TO THE PREPARER BEFORE FINALIZING THE RETURN.

FORM 990, PART VI, LINE 11 - OFFICERS WHO CANNOT BE REACHED
 LINDA CLARK
 5378 NORTH FIELDCREST DRIVE
 BOISE, ID 83704

JAMES GIRVAN
 1720 JOYCE LANE

Schedule O (Form 990) 2008

Page 2

Name of the organization

FAMILY MEDICINE RESIDENCY OF IDAHO,

Employer identification number

20-5934739

BOISE, ID 83706

JOHN KEE

2268 GEKELER LANE

BOISE, ID 83706

JANELLE REILLY

5897 ECHANOVE WAY

BOISE, ID 83714

KEVIN SCANLON

2448 NORTH FISK LANE

BOISE, ID 83704

SAM SUMMERS

SAINT ALPHONUS MEDICAL GROUP-ELM

CALDWELL, ID 83605

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE CONFLICT OF INTEREST POLICY IS CURRENTLY ENFORCED THROUGH SELF DISCLOSURE. IF CONFLICTS ARE REPORTED OR DISCOVERED, FMRI ADDRESSES THE SITUATION ACCORDINGLY. FMRI IS CURRENTLY WORKING ON A FORMAL CONFLICT OF INTEREST STATEMENT AND WILL MANDATE THE BOARD, OFFICERS, AND KEY EMPLOYEES TO READ AND SIGN ON AN ANNUAL BASIS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

Schedule O (Form 990) 2008

Page 2

Name of the organization

FAMILY MEDICINE RESIDENCY OF IDAHO,

Employer identification number

20-5934739

THE BOARD OF DIRECTORS APPROVE MANAGEMENT COMPENSATION EACH YEAR BASED ON RECOMMENDATIONS FROM THE BOARD PRESIDENT FOR CEO COMPENSATION AND THE FINANCE COMMITTEE FOR OTHER TOP MANAGEMENT OFFICIALS.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
SEE FORM 990, PART VI, LINE 15A.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
FMRI MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 2C - CHANGE IN FINANCIAL REVIEW PROCESS
THE BOARD HAS DESIGNATED THE FINANCE COMMITTEE TO ASSUME RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND HAS DESIGNATED THE ENTIRE BOARD APPROVAL OF THE INDEPENDENT ACCOUNTING FIRM.

SCHEDULE O - ADDITIONAL INFORMATION

FMRI OPENED A PART-TIME CLINIC IN GARDEN CITY WITH ONE PROVIDER.

FMRI CHANGED SCHEDULING METHODS TO AN "OPEN ACCESS" MODEL WHICH RESERVES MORE AVAILABILITY TO SAME-DAY, WALK-IN PATIENTS. THIS HAS REDUCED "NO-SHOW" APPOINTMENTS AND ADDED TO EFFICIENCIES.

FORM 990, PART VI, LINE 14-15

WRITTEN POLICIES RELATED TO DOCUMENT RETENTION AND DESTRUCTION ALONG WITH THE PROCESS FOR DETERMINING COMPENSATION OF OFFICERS AND KEY EMPLOYEES OF

Schedule O (Form 990) 2008

Page 2

Name of the organization

FAMILY MEDICINE RESIDENCY OF IDAHO,

Employer identification number

20-5934739

THE ORGANIZATION ARE CURRENTLY BEING WORKED ON AND FMRI ANTICIPATES THESE POLICIES TO BE IN EFFECT BY THE END OF THE NEXT FISCAL YEAR.

FORM 990, ADDITIONAL INFORMATION

AS OF JUNE 30, 2007, FAMILY PRACTICE RESIDENCY OF IDAHO, INC. (THE PRACTICE) DEVELOPED AND MAINTAINED A PROGRAM DESIGNED TO FURTHER THE EDUCATION OF GRADUATE PHYSICIANS IN THE MEDICAL SPECIALTY OF FAMILY MEDICINE AND FAMILY PRACTICE, PROVIDED CLINICAL TRAINING IN FAMILY PRACTICE THROUGH THE ESTABLISHMENT AND OPERATION OF A MODEL CLINIC, CONDUCTED A MEDICAL EDUCATION PROGRAM INCLUDING OPERATION OF THE MODEL CLINIC, PROMOTED A PROFESSIONALLY ATTRACTIVE ENVIRONMENT FOR THE RECRUITMENT AND RETENTION OF MEDICAL MANPOWER AND SUPPORTED HEALTH EDUCATION ACTIVITIES AND PROGRAMS FOR THE GENERAL PUBLIC WHILE SERVING THE UNDER-SERVED CITIZENS OF IDAHO.

ON JULY 1, 2007, THE PRACTICE TRANSFERRED ITS ASSETS AND LIABILITIES TO FAMILY MEDICINE RESIDENCY OF IDAHO, INC. (FAMILY MEDICINE) IN ORDER TO FURTHER ITS EXEMPT PURPOSE. FAMILY MEDICINE WAS APPROVED BY THE CENTERS FOR MEDICARE AND MEDICAID SERVICES AS A FEDERALLY-QUALIFIED HEALTH CENTER LOOK ALIKE FACILITY (FQHC-LA) IN JUNE 2007. FAMILY MEDICINE CURRENTLY OPERATES THE RESIDENCY PROGRAM PREVIOUSLY OPERATED UNDER THE PRACTICE. SHOULD FAMILY MEDICINE CEASE TO QUALIFY FOR FQHC-LA OR SIMILAR STATUS, ALL ASSETS AND LIABILITIES OF FAMILY MEDICINE WILL THEN BE TRANSFERRED BACK TO THE PRACTICE IN ORDER TO CONTINUE ITS EXEMPT PURPOSE.

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Dispro- portionate alloc ?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		
b Gift, grant, or capital contribution to other organization(s)		X
c Gift, grant, or capital contribution from other organization(s)		X
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets		X
n Sharing of paid employees		X
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses		X
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Forms 990 / 990-PF	Mortgages and Other Notes Payable	2008
For calendar year 2008, or tax year beginning 7/01/08 , and ending 6/30/09		
Name FAMILY MEDICINE RESIDENCY OF IDAHO, INC.		Employer Identification Number 20-5934739

FORM 990, PART X, LINE 23 - ADDITIONAL INFORMATION

Name of lender	Relationship to disqualified person
(1) US BANKCORP	N/A
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 65,857	5/09/08	5/09/10	\$2,863 MONTHLY	4.100
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) SOFTWARE	TO PURCHASE SOFTWARE
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1) SOFTWARE	63,220	54,805
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	63,220	54,805

Family Medicine Residency of Idaho, Inc.

EIN: 20-5934739

Form 990, Tax year ending June 30, 2009

Part X, Line 10 – Description of Depreciation Expense Computation

It is the Residency's policy to capitalize property and equipment in excess of \$5,000. Purchased property and equipment are capitalized at cost. Donated capital assets are reported at their estimated fair value at the time of their donation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method over lives ranging from 3-12 years.