

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 private foundations)
▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

- B** Check if applicable
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
Miami Jewish Health Systems Inc

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
5200 NE 2nd Avenue

City or town, state or province, country, and ZIP or foreign postal code
Miami, FL 33137

D Employer identification number
59-0624414

E Telephone number
(305) 751-8626

G Gross receipts \$ 96,728,577

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

J Website: ▶ www.miamijewishhealthsystems.org

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1940

M State of legal domicile FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities
To provide compassionate healthcare through a full range of quality services, guided by research and education, honoring traditional Jewish values of dignity and respect

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	13
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	999
6 Total number of volunteers (estimate if necessary)	200
7a Total unrelated business revenue from Part VIII, column (C), line 12	798,421
7b Net unrelated business taxable income from Form 990-T, line 34	904,487

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	563,661	1,916,120
9 Program service revenue (Part VIII, line 2g)	63,495,269	64,263,593
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	973,889	6,159,913
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,857,308	15,476,698
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	70,890,127	87,816,324

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	42,089,524	43,985,370
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	36,837,987	48,423,042
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	78,927,511	92,408,412
19 Revenue less expenses Subtract line 18 from line 12	-8,037,384	-4,592,088

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	133,259,284	102,052,714
21 Total liabilities (Part X, line 26)	111,528,305	81,697,810
22 Net assets or fund balances Subtract line 21 from line 20	21,730,979	20,354,904

Part II Signature Block

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

Sign Here

Signature of officer
Date 2019-05-15

ROBERT BECHT CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Brittney Kocaj	Preparer's signature Brittney Kocaj	Date	Check <input type="checkbox"/> if self-employed	PTIN P01320603
Firm's name ▶ CROWE LLP			Firm's EIN ▶ 35-0921680	
Firm's address ▶ 401 East Las Olas Blvd Suite 1100 Fort Lauderdale, FL 333014230			Phone no (954) 202-8600	

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission

THE ORGANIZATION'S PURPOSE IS TO PROVIDE SKILLED NURSING, LONG-TERM CARE, RESIDENTIAL AND COMMUNITY BASED SERVICES TO THE ELDERLY AND OTHERS WHO WOULD BENEFIT FROM SUCH SERVICES IN ADDITION, RESEARCH AND EDUCATIONAL PROGRAMS ARE CONDUCTED TO ENHANCE THE ABILITY OF THE ELDERLY TO REMAIN INDEPENDENT AND ACTIVE IN THE COMMUNITY

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$	54,068,588	including grants of \$) (Revenue \$	62,386,929)
	See Additional Data					

4b	(Code)	(Expenses \$	10,545,870	including grants of \$) (Revenue \$	12,168,331)
	See Additional Data					

4c	(Code)	(Expenses \$	4,493,687	including grants of \$) (Revenue \$	5,185,031)
	See Additional Data					

4d	Other program services (Describe in Schedule O)					
	(Expenses \$		including grants of \$) (Revenue \$)

4e	Total program service expenses ▶		69,108,145			
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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)? <i>If "Yes," complete Schedule A</i>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	Yes	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	Yes	
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
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?		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
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? <i>If "Yes," complete Schedule R, Part I</i>	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
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? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (14), 1b (13), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17, 18, 19, 20.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a	103,274				
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c					
	d Related organizations	1d	1,674,715				
	e Government grants (contributions)	1e	138,131				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f \$ _____						
	h Total. Add lines 1a-1f			1,916,120			
Program Service Revenue		Business Code					
	2a HEALTH CARE	623000	50,278,324	50,278,324			
	b CASE MANAGEMENT/DAY CARE	900099	4,178,675	4,178,675			
	c RESIDENTIAL CARE	623990	7,493,994	7,493,994			
	d PATIENT TRANSPORTATION	900099	2,312,600	2,312,600			
	e _____						
	f All other program service revenue		0	0	0	0	
g Total. Add lines 2a-2f			64,263,593				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,061,310		798,421	262,889	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses					
		c Rental income or (loss)	0	0			
		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 and sales expenses					
		c Gain or (loss)	41,881	13,968,975			
		d Net gain or (loss)	108,094	8,804,159	5,098,603		5,098,603
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	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	Business Code						
11a Reimbursement from affiliates	900099	14,891,402	14,891,402				
b Cafeteria Revenue	900099	101,058	101,058				
c Other revenue	900099	484,238	484,238				
d All other revenue		0	0	0	0		
e Total. Add lines 11a-11d			15,476,698				
12 Total revenue. See Instructions			87,816,324	79,740,291	798,421	5,361,492	

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).

Check if Schedule O contains a response or note to any line in this Part IX

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 domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	2,673,178	882,395	1,790,783	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	24,870	24,870		
7 Other salaries and wages.	33,486,798	27,693,069	5,793,729	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	724,189	572,395	151,794	
9 Other employee benefits.	4,489,342	2,693,884	1,795,458	
10 Payroll taxes.	2,586,993	2,124,359	462,634	
11 Fees for services (non-employees):				
a Management.				
b Legal.	18,652		18,652	
c Accounting.	258,102		258,102	
d Lobbying.	92,333		92,333	
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	10,904		10,904	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	10,638,503	7,160,789	3,477,714	0
12 Advertising and promotion.	2,606		2,606	
13 Office expenses.	210,194		210,194	
14 Information technology.	715,691	85,204	630,487	
15 Royalties.				
16 Occupancy.	7,544,769	5,345,701	2,199,068	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	462,556	236,256	226,300	
19 Conferences, conventions, and meetings.				
20 Interest.	2,195,222		2,195,222	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	4,696,121	1,277,417	3,418,704	
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a Provision for Doubtful Accounts.	4,718,741	4,718,741		
b Meals & Food Supplies.	3,030,178	3,003,403	26,775	
c Medical supplies.	2,102,829	2,102,829		
d State Assessment Fees.	715,671	715,671		
e All other expenses.	11,009,970	10,471,162	538,808	0
25 Total functional expenses. Add lines 1 through 24e.	92,408,412	69,108,145	23,300,267	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	28,683,250	1	10,812,994
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	89,852	3	27,988
	4 Accounts receivable, net	8,655,559	4	10,735,331
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net	0	7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,243,302	9	649,436
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	141,765,027		
	b Less accumulated depreciation	90,064,868		
		48,197,947	10c	51,700,159
	11 Investments—publicly traded securities	1,416,286	11	24,462,137
	12 Investments—other securities See Part IV, line 11	10,762,410	12	2,590,838
	13 Investments—program-related See Part IV, line 11	0	13	
	14 Intangible assets	0	14	
15 Other assets See Part IV, line 11	34,210,678	15	1,073,831	
16 Total assets. Add lines 1 through 15 (must equal line 34)	133,259,284	16	102,052,714	
Liabilities	17 Accounts payable and accrued expenses	9,144,219	17	11,071,337
	18 Grants payable		18	
	19 Deferred revenue	300,616	19	282,462
	20 Tax-exempt bond liabilities	45,296,259	20	44,773,105
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	0
	23 Secured mortgages and notes payable to unrelated third parties	4,874,061	23	4,993,594
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	51,913,150	25	20,577,312
	26 Total liabilities. Add lines 17 through 25	111,528,305	26	81,697,810
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	19,314,180	27	18,004,991
	28 Temporarily restricted net assets	1,292,924	28	1,226,038
	29 Permanently restricted net assets	1,123,875	29	1,123,875
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. 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	21,730,979	33	20,354,904
	34 Total liabilities and net assets/fund balances	133,259,284	34	102,052,714

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	87,816,324
2	Total expenses (must equal Part IX, column (A), line 25)	2	92,408,412
3	Revenue less expenses Subtract line 2 from line 1	3	-4,592,088
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,730,979
5	Net unrealized gains (losses) on investments	5	269,892
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	2,946,121
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	20,354,904

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<p>1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____</p> <p>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>			
<p>2a Were the organization's financial statements compiled or reviewed by an independent accountant?</p> <p>If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	2a		No
<p>b Were the organization's financial statements audited by an independent accountant?</p> <p>If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both</p> <p><input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	2b	Yes	
<p>c If "Yes," to line 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?</p> <p>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	2c	Yes	
<p>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?</p>	3a	Yes	
<p>b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits</p>	3b	Yes	

Additional Data

Software ID: 17005876

Software Version: 2017v2.2

EIN: 59-0624414

Name: Miami Jewish Health Systems Inc

Form 990 (2017)

Form 990, Part III, Line 4a:

HEALTHCARE - MIAMI JEWISH HEALTH SYSTEMS, INC IS A 494-BED FACILITY PROVIDING A FULL RANGE OF HEALTHCARE SERVICES TO THE ELDERLY THESE INCLUDE ITS 462-BED NURSING HOME, WHICH PROVIDES LONG-TERM RESIDENTIAL CARE AND SKILLED NURSING CARE FOR OLDER ADULTS WITH CHRONIC ILLNESSES THE FACILITY ALSO PROVIDES SHORT-TERM REHABILITATION SERVICES FOR MEDICARE BENEFICIARIES RECOVERING FROM SURGERY, STROKE, ETC AND A 32-BED GERIATRIC MEDICAL SPECIALTY HOSPITAL, WHICH PROVIDES ACUTE CARE FOR THE ELDERLY IN ADDITION, THE FACILITY'S AMBULATORY HEALTH CENTERS PROVIDE OUTPATIENT HEALTH SERVICES AND SUB-SPECIALTY SERVICES DELIVERED BY PHYSICIANS AND HEALTH PRACTITIONERS SPECIALIZING IN GERIATRIC HEALTHCARE, MENTAL HEALTH, PAIN MANAGEMENT AND PSYCHIATRY

Form 990, Part III, Line 4b:

RESIDENTIAL CARE - MIAMI JEWISH HEALTH SYSTEMS, INC PROVIDES TWO LEVELS OF ADULT LIVING FACILITIES THE FIRST IS A LICENSED 98-APARTMENT ADULT CONGREGATE LIVING FACILITY, WHICH PROVIDES MODERATE HOUSING DESIGNED FOR THE FRAIL, BUT INDEPENDENT ELDERLY ITS TENANTS ARE OFFERED TRANSPORTATION AND CULTURAL/SOCIAL AMENITIES THE OTHER FACILITY IS A LICENSED 92-APARTMENT ASSISTED LIVING FACILITY, WHICH PROVIDES PHYSICAL, MENTAL AND SOCIAL ACTIVITIES, AS WELL AS, DIRECT CARE ASSISTANCE AND NURSING SUPERVISION

Form 990, Part III, Line 4c:

CASE MANAGEMENT/DAY CARE - MIAMI JEWISH HEALTH SYSTEMS, INC OPERATES A STATE SPONSORED PROGRAM IN WHICH CASE MANAGERS COORDINATE IN-HOME ASSISTANCE SUCH AS PERSONAL CARE, MEALS, ADULT DAY CARE, AND MEDICAL SUPPLIES THE PROGRAM SERVES PEOPLE LIVING IN MIAMI-DADE OR BROWARD COUNTIES, AGE 60 OR OLDER, WHO ARE ELIGIBLE FOR CARE IN A NURSING HOME AS REQUIRED BY MEDICAID MIAMI JEWISH HEALTH SYSTEMS OPERATES THE PROJECT ON BEHALF OF THE STATE OF FLORIDA'S AGENCY FOR HEALTHCARE ADMINISTRATION AND THE DEPARTMENT OF ELDER AFFAIRS

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
JEFFREY FREIMARK PRESIDENT & CEO/ DIRECTOR	25 0	X		X				1,205,259	0	715,527
Jay Solowsky Chairman/Director	1 0	X		X				0	0	0
Jeffrey Rittenberg Vice Chairman/Director	1 0	X		X				0	0	0
Ronald Fieldstone Director	1 0	X						0	0	0
Alfred Katzin Director	2 0	X						0	0	0
Arthur Unger Director	1 0	X						0	0	0
Stephen H Cypen Director	1 0	X						0	0	0
Wayne A Cypen Director	2 0	X						0	0	0
Ora Lea Strickland Director	1 0	X						0	0	0
DR Robert Goldszer DIRECTOR	1 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
Samuel Harte DIRECTOR	10 20	X						0	0	0
Jane Kahn Jacobs DIRECTOR	10 20	X						0	0	0
Carol Lang Director	10 0	X						0	0	0
John Richard Director	10 0	X						0	0	0
LESLIE TORRES Secretary	280 130			X				70,930	0	14,853
RICHARD D SKELLY CFO/TREASURER	250 170			X				516,514	0	11,334
Jason Pincus DIRECTOR OF RESIDENTIAL LIVING	400 80				X			229,756	0	26,154
Marc Agronin MD MEDICAL DIRECTOR MENTAL HEALTH	100 300				X			377,059	0	26,788
BRIAN J KIEDROWSKI CHIEF MEDICAL OFFICER	400 0				X			460,305	0	18,138
ELISA HERNANDEZ VP HR	400 0				X			207,371	0	18,317

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
DANA KULVIN VP - Legal and Compliance	40 0 0				X			193,107	0	7,284
SHAUN CORBETT MEDICAL DIRECTOR PAIN CENTER	40 0 0					X		315,439	0	18,138
CHURE GLADWELL VP FOUNDATION AND CDO	20 0 0					X		234,091	0	7,981
BERNARDO LARRALDE VP OF INFORMATION TECHNOLOGY	40 0 0					X		195,792	0	22,095
MYUNA RUIZ PSYCHIATRIST	40 0 0					X		158,657	0	18,991
JAMES DEANE Director Of Finance And Accounting	40 0 0					X		149,395	0	12,741
JOHN F KELLEHER Former CFO/Treasurer	0 0 0 0						X	220,672	0	3,696

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
Miami Jewish Health Systems Inc

Employer identification number

59-0624414

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
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 through 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 VI)						
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 2017 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2016 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2017.** 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—2016.** 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—2017.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►
- b 10%-facts-and-circumstances test—2016.** 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 VI 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	2,403,708	2,522,575	5,563,961	563,661	1,916,120	12,970,025
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	61,959,116	59,625,735	61,924,819	63,495,269	64,263,593	311,268,532
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	64,362,824	62,148,310	67,488,780	64,058,930	66,179,713	324,238,557
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						324,238,557

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	64,362,824	62,148,310	67,488,780	64,058,930	66,179,713	324,238,557
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,150,940	1,043,968	643,028	369,601	262,889	3,470,426
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	1,150,940	1,043,968	643,028	369,601	262,889	3,470,426
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	392,582	798,421	1,191,003
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	5,168,076	7,506,699	5,891,343	5,857,308	15,476,698	39,900,124
13 Total support. (Add lines 9, 10c, 11, and 12.)	70,681,840	70,698,977	74,023,151	70,678,421	82,717,721	368,800,110
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	87.92 %
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	91.93 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	0.94 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	1.28 %

19a 33 1/3% support tests—2017. 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—2016. 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (a) and (b) below.	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions)

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
Schedule A, Part III, Line 12 Other Income	DESCRIPTION - OTHER INCOME, COLUMN A - 116170 0, COLUMN B - 409483 0, COLUMN C - 467917 0, COLUMN D - 229869 0, COLUMN E - 585296 0, COLUMN F - 1808735 0, DESCRIPTION - REIMBURSEMENT OF INDIRECT COSTS FROM AFFILIATES, COLUMN A - 5051906 0, COLUMN B - 5273122 0, COLUMN C - 5423426 0, COLUMN D - 5627439 0, COLUMN E - 14891402 0, COLUMN F - 36267295 0, DESCRIPTION - GAIN ON DISCONTINUED OPERATIONS, COLUMN A - 0 0, COLUMN B - 1824094 0, COLUMN C - 0 0, COLUMN D - 0 0, COLUMN E - 0 0, COLUMN F - 1824094 0,

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017
Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
 ● Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
 ● Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
 ● Section 527 organizations Complete Part I-A only
If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
 ● Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
 ● Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A
If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
 ● Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization Miami Jewish Health Systems Inc	Employer identification number 59-0624414
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ _____
- 3 Volunteer hours for political campaign activities (see instructions) _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

(a) Filing organization's totals

(b) Affiliated group totals

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a If zero or less, enter -0-
- i** Subtract line 1f from line 1c If zero or less, enter -0-
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes No

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1j below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?		No	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1j)?	Yes		
c Media advertisements?		No	
d Mailings to members, legislators, or the public?		No	
e Publications, or published or broadcast statements?		No	
f Grants to other organizations for lobbying purposes?		No	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i Other activities?	Yes		92,333
j Total Add lines 1c through 1j			92,333
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a Current year	2b	
b Carryover from last year	2c	
c Total	3	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	5	
5 Taxable amount of lobbying and political expenditures (see instructions)		

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
Schedule C, Part II-B, Line 1 DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	THE ORGANIZATION UTILIZES CONSULTANTS FOR LOBBYING ACTIVITIES
Schedule C, Part II-B, Line 1 DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	THE ORGANIZATION UTILIZES CONSULTANTS FOR LOBBYING ACTIVITIES

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2017
Open to Public Inspection

Name of the organization
Miami Jewish Health Systems Inc

Employer identification number
59-0624414

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on 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 education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 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, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation 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 XIII, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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) Revenue included on 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 (ASC 958) relating to these items

a Revenue included on 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 acquisition, 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 XIII
- 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 Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on 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 XIII and complete the following table
- | | Amount |
|--|---------|
| c Beginning balance | 214,264 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | 214,264 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on 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	6,386,998	3,872,771	3,369,581	3,281,060	3,168,772
b Contributions	15,271,005	2,863,574	602,860	222,534	323,598
c Net investment earnings, gains, and losses	362,067	177,763	146,574	131,165	133,919
d Grants or scholarships					
e Other expenditures for facilities and programs	2,014,769	527,110	246,244	265,178	345,229
f Administrative expenses					
g End of year balance	20,005,301	6,386,998	3,872,771	3,369,581	3,281,060

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment **▶** 4 37 %
 - b** Permanent endowment **▶** 17 6 %
 - c** Temporarily restricted endowment **▶** 78 03 %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | | |
|--|--------|-----|
| | Yes | No |
| (i) unrelated organizations | 3a(i) | No |
| (ii) related organizations | 3a(ii) | Yes |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | Yes |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	155,645	9,675,125		9,830,770
b Buildings		80,687,874	56,015,406	24,672,468
c Leasehold improvements		127,357	82,149	45,208
d Equipment		34,813,672	24,264,561	10,549,111
e Other		16,305,354	9,702,752	6,602,602
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				51,700,159

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12.)		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13.)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP)	6,007,913
LIABILITY FOR INSURANCE CLAIMS	2,487,528
UNFUNDED PENSION BENEFIT OBLIGATION	294,795
ANNUITY PAYMENT LIABILITY	932,683
DUE TO RELATED PARTIES	10,854,393
SECURITY DEPOSITS	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	20,577,312

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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 XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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 XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	

Part XIII Supplemental Information

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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID: 17005876

Software Version: 2017v2.2

EIN: 59-0624414

Name: Miami Jewish Health Systems Inc

Supplemental Information

Return Reference	Explanation
Schedule D, Part IV, Line 1b Agent, trustee, custodian, or other intermediary arrangement	Miami Jewish Health System, Inc (MJHS) offers a cash management service to its residents. These funds remain the sole property of each resident, to be disbursed only as requested and, accordingly, these funds are excluded from the organization's balance sheet. MJHS has a fiduciary duty of accountability for these funds and acts only as a custodian.

Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	ENDOWMENT FUNDS ARE HELD, INVESTED AND UTILIZED TO FUND THE PROGRAM PURPOSE DESCRIBED IN THE ORIGINAL ENDOWMENT AGREEMENT BETWEEN THE DONOR AND MIAMI JEWISH HEALTH SYSTEMS, INC

Supplemental Information

Return Reference	Explanation
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	MJHS, its subsidiaries and its affiliates, except Douglas Gardens Coral Way, which was closed in 2010 and is currently in the process of dissolution, are not-for-profit organizations exempt from income taxes, as described under Sections 501(c)(3) and 501(c)(2) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in these combined financial statements. As of June 30, 2018, with few exceptions, MJHS and subsidiaries and affiliates are no longer subject to income tax examinations by the United States federal taxing authority for any tax years before June 30, 2014.

SCHEDULE H (Form 990)
 Department of the Treasury
 Internal Revenue Service
Name of the organization
 Miami Jewish Health Systems Inc

Hospitals

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**
 ▶ **Attach to Form 990.**
 ▶ **Information about Schedule H (Form 990) and its instructions is at www.irs.gov/form990.**

Employer identification number
 59-0624414

OMB No 1545-0047
2017
Open to Public Inspection

Part I Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b If "Yes," was it a written policy?	1b	Yes	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities			
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	3a	Yes	
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	3b	Yes	
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care			
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	Yes	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a		No
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b		
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c		
6a Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b If "Yes," did the organization make it available to the public?	6b	Yes	

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			0	0	0	0 %
b Medicaid (from Worksheet 3, column a)			28,795,905	26,995,664	1,800,241	2 05 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			0	0	0	0 %
d Total Financial Assistance and Means-Tested Government Programs	0	0	28,795,905	26,995,664	1,800,241	2 05 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			0	0	0	0 %
f Health professions education (from Worksheet 5)			0	0	0	0 %
g Subsidized health services (from Worksheet 6)			0	0	0	0 %
h Research (from Worksheet 7)			0	0	0	0 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)			0	0	0	0 %
j Total. Other Benefits	0	0	0	0	0	0 %
k Total. Add lines 7d and 7j	0	0	28,795,905	26,995,664	1,800,241	2 05 %

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing					0	0 %
2 Economic development					0	0 %
3 Community support					0	0 %
4 Environmental improvements					0	0 %
5 Leadership development and training for community members					0	0 %
6 Coalition building					0	0 %
7 Community health improvement advocacy					0	0 %
8 Workforce development					0	0 %
9 Other					0	0 %
10 Total	0	0	0	0	0	0 %

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

	Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1 Yes	
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.	2 4,718,741	
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.	3 0	
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME).	5 6,827,242
6 Enter Medicare allowable costs of care relating to payments on line 5.	6 7,503,628
7 Subtract line 6 from line 5. This is the surplus (or shortfall).	7 -676,386
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other	

Section C. Collection Practices

9a Did the organization have a written debt collection policy during the tax year?	9a Yes
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI.	9b Yes

Part IV Management Companies and Joint Ventures

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part V Facility Information**Section A. Hospital Facilities**

(list in order of size from largest to smallest—see instructions)

How many hospital facilities did the organization operate during the tax year?

1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
See Additional Data Table										

Part V Facility Information (continued)

Section B. Facility Policies and Practices

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group A

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

		Yes	No
Community Health Needs Assessment			
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		No
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C		No
3	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 If "Yes," indicate what the CHNA report describes (check all that apply)	Yes	
a	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b	<input checked="" type="checkbox"/> Demographics of the community		
c	<input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d	<input checked="" type="checkbox"/> How data was obtained		
e	<input checked="" type="checkbox"/> The significant health needs of the community		
f	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA <u>2016</u>		
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	Yes	
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C		No
6b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C		No
7	Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	Yes	
a	<input checked="" type="checkbox"/> Hospital facility's website (list url) <u>https://www.miamijewishhealth.org/wp-content/uploads/2017/05/Community_Health_Needs_Assessment_MJHS-</u>		
b	<input type="checkbox"/> Other website (list url) _____		
c	<input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d	<input type="checkbox"/> Other (describe in Section C)		
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	Yes	
9	Indicate the tax year the hospital facility last adopted an implementation strategy <u>2016</u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	Yes	
a	If "Yes" (list url) <u>https://www.miamijewishhealth.org/wp-content/uploads/2017/05/Community_Health_Needs_Assessment_MJHS-</u>		
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed		
12a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		No
12b	If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c	If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

A

Name of hospital facility or letter of facility reporting group _____

		Yes	No
	Did the hospital facility have in place during the tax year a written financial assistance policy that		
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP	13 Yes	
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200 0</u> % and FPG family income limit for eligibility for discounted care of <u>400 0</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance discount		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	14 Yes	
15	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply)	15 Yes	
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply)	16 Yes	
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url) <u>https://www.miamijewishhealth.org/family-resources/financial-assistance/</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url) <u>https://www.miamijewishhealth.org/family-resources/financial-assistance/</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url) <u>https://www.miamijewishhealth.org/family-resources/financial-assistance/</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations		
j	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

A

Name of hospital facility or letter of facility reporting group _____

		Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	17	Yes
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP		
a	<input type="checkbox"/> Reporting to credit agency(ies)		
b	<input type="checkbox"/> Selling an individual's debt to another party		
c	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	<input type="checkbox"/> Actions that require a legal or judicial process		
e	<input type="checkbox"/> Other similar actions (describe in Section C)		
f	<input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged	19	No
a	<input type="checkbox"/> Reporting to credit agency(ies)		
b	<input type="checkbox"/> Selling an individual's debt to another party		
c	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	<input type="checkbox"/> Actions that require a legal or judicial process		
e	<input type="checkbox"/> Other similar actions (describe in Section C)		
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply)		
a	<input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs		
b	<input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process		
c	<input checked="" type="checkbox"/> Processed incomplete and complete FAP applications		
d	<input checked="" type="checkbox"/> Made presumptive eligibility determinations		
e	<input type="checkbox"/> Other (describe in Section C)		
f	<input type="checkbox"/> None of these efforts were made		

Policy Relating to Emergency Medical Care

21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? If "No," indicate why	21	Yes
a	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b	<input type="checkbox"/> The hospital facility's policy was not in writing		
c	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

A

Name of hospital facility or letter of facility reporting group _____

22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care

- a The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d The hospital facility used a prospective Medicare or Medicaid method

23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?

If "Yes," explain in Section C

24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?

If "Yes," explain in Section C

	Yes	No
23		No
24		No

Part V Facility Information *(continued)***Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 2

Name and address	Type of Facility (describe)
1 MIAMI JEWISH HEALTH CARE INC 5200 NE 2ND AVE MIAMI, FL 33137	462 BED SKILLED NURSING FACILITY
2 HAZEL CYPEN TOWER 5200 NE 2ND AVE MIAMI, FL 33137	132 BED ASSISTED LIVING FACILITY
3	
4	
5	
6	
7	
8	
9	
10	

Part VI Supplemental Information

Provide the following information

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part I, Line 7 Bad Debt Expense excluded from financial assistance calculation	4718741
Schedule H, Part I, Line 7 Costing Methodology used to calculate financial assistance	The organization used its Medicaid cost reports to determine the shortfall reported in Part I, Line 7

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part III, Line 2 Bad debt expense - methodology used to estimate amount	THE BAD DEBT EXPENSE IN PART III, LINE 2 IS REPORTED AT TOTAL BAD DEBT EXPENSE PER THE ORGANIZATIONS AUDITED FINANCIAL STATEMENTS Discounts and Payments on patient accounts are not included in bad debt expense
Schedule H, Part III, Line 4 Bad debt expense - financial statement footnote	The organization is included in consolidated financial statements Below is the text of the footnote which addresses accounts receivable Accounts receivable are reported net of an allowance for doubtful accounts, to represent MJHS's estimate of the amount that ultimately will be realized in cash The allowance for doubtful accounts was approximately \$7,269,000 and \$5,917,000 as of June 30, 2018 and 2017, respectively The adequacy of MJHS's allowance for doubtful accounts is reviewed on an ongoing basis, using historical payment trends, write-off experience, analysis of receivable portfolios by payor source and aging of receivables, as well as a review of specific accounts, and adjustments are made to the allowance as necessary

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part III, Line 8 Community benefit & methodology for determining medicare costs	The organization uses the Medicare cost report to determine the total revenue received from Medicare and allowable costs MIAMI JEWISH HEALTH SYSTEMS ("MJHS") ACCEPTS ALL MEDICARE PATIENTS WITH THE KNOWLEDGE THAT THERE MAY BE SHORTFALLS AND OPERATES TO PROMOTE THE HEALTH OF THE COMMUNITY MJHS BELIEVES THAT THE MEDICARE SHORTFALL SHOULD BE TREATED AS A COMMUNITY BENEFIT BECAUSE MEDICARE DOES NOT FULLY COMPENSATE HOSPITALS FOR THE COST OF PROVIDING HOSPITAL CARE TO MEDICARE BENEFICIARIES
Schedule H, Part III, Line 9b Collection practices for patients eligible for financial assistance	ACCOUNTS RECEIVABLE MAY, FOR A VARIETY OF REASONS, NOT BE PAID ON A TIMELY BASIS ONCE ALL REASONABLE EFFORTS ARE MADE TO DETERMINE WHETHER THE INDIVIDUAL IS ELIGIBLE FOR FINANCIAL ASSISTANCE AND THE ACCOUNTS ARE REFERRED TO EITHER A COLLECTION AGENCY OR COLLECTION ATTORNEY, CERTAIN PROCEDURES MUST BE FOLLOWED IN THEIR COLLECTION EFFORTS TO ENSURE THAT ALL PATIENTS ARE TREATED IN A PROFESSIONAL MANNER AS WELL AS THE SAME PROCESS BEING FOLLOWED FOR ALL PAYORS THE ORGANIZATION ENSURES THAT REASONABLE EFFORTS ARE MADE TO DETERMINE ELIGIBILITY UNDER THE FINANCIAL ASSISTANCE PROGRAM PRIOR TO PATIENTS ACCOUNTS BEING SENT TO COLLECTIONS IF A PERSON IS KNOWN TO QUALIFY FOR FINANCIAL ASSISTANCE, THE ORGANIZATION IMMEDIATELY STOPS ALL COLLECTION EFFORTS

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16a FAP website	A - DOUGLAS GARDENS HOSPITAL Line 16a URL https://www.miamijewishhealth.org/family-resources/financial-assistance/ ,
Schedule H, Part V, Section B, Line 16b FAP Application website	A - DOUGLAS GARDENS HOSPITAL Line 16b URL https://www.miamijewishhealth.org/family-resources/financial-assistance/ ,

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16c FAP plain language summary website	A - DOUGLAS GARDENS HOSPITAL Line 16c URL https //www miamijewishhealth org/family-resources/financial-assistance/ ,
Schedule H, Part VI, Line 2 Needs assessment	Douglas Gardens Hospital and Miami Jewish Health Systems employ multiple paths to identify the health care needs of the communities it serves 1 Frequent, open, direct communication with our referral partners, particularly with the hospitals who provide our core referral base 2 Participation in community-wide health care organizations such as the Leading Age, Alliance for Aging, South Florida Hospital & Healthcare Association, the Chamber of Commerce, and Alzheimer's Association to identify broad community health needs 3 Analysis of admissions and discharges to Miami Jewish Health Systems programs Identify trends in the diagnoses, length of stay, and outcome performance For example, one such analysis led to the development of a specialized wound care program Today, Miami Jewish Health Systems cures more wounds than any other nursing home in Miami-Dade County 4 Analysis of falls statistics at Douglas Gardens Hospital and Miami Jewish health Systems identify trends in the incidence and contributing factors Such analysis led to the development of a specialized fall-prevention program Today, Douglas Gardens Hospital and Miami Jewish Health Systems have a fall incident rate better than local and national averages 5 Douglas Gardens Hospital and Miami Jewish Health Systems conducts, through independent third parties, Customer Satisfaction Tracking These surveys are conducted several times per year Results from the customer satisfaction tracking are shared throughout the organization from the front line operators to the Board of Directors Results from the Customer Satisfaction Program have changed elements of the service protocol in a number of programs that we offer to improve service delivery 6 In conjunction with national and international pharmaceutical companies and research facilities, Douglas Gardens Hospital and Miami Jewish Health Systems participate in multiple clinical trials to test the efficacy of new drugs for the treatment of Alzheimer, dementia, and other ailments

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part VI, Line 3 Patient education of eligibility for assistance	UPON ADMISSION, ALL PATIENTS RECEIVE A FINANCIAL SCREENING AND ARE NOTIFIED OF PROGRAMS UNDER WHICH THEY MAY QUALIFY FOR FINANCIAL ASSISTANCE IN ADDITION, FINANCIAL ASSISTANCE OPTIONS ARE PUBLICIZED WITHIN THE HOSPITAL AND ON THE ORGANIZATION'S WEBSITE THE FINANCIAL ASSISTANCE POLICY IS AVAILABLE UPON REQUEST The plain language summary is made available online and in person and is distributed to all patients of the hospital
Schedule H, Part VI, Line 4 Community information	Miami Jewish Health System has grown to serve over 12,000 patients annually through 12 core programs Over 90% of the patients came from Miami-Dade County, and 97% of the patients served were 65+ in age Approximately 34% of the patients we serve are Hispanics and Haitian or other islander Approximately 25% are Jewish and the remainder from a broad variety of cultures

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part VI, Line 5 Promotion of community health	Douglas Gardens Hospital and Miami Jewish Health Systems are dedicated to promoting the health and welfare of the South Florida Community of which we have been a part for more than 75 years. Some of the ways in which we promote the health of the community -Community Boards - MJHS has an independent community board staffed by health care professionals and community activists and members -Medical Staff - Qualified Physicians and practitioners from across the community can be credentialed to practice at Miami Jewish Health Systems -Employee Wellness, Health & Safety - Miami Jewish Health Systems is the largest employer in the Haitian community
Schedule H, Part VI, Line 6 Affiliated health care system	Miami Jewish Health Systems, Inc. has many affiliated entities that provide an array of programs such as assisted living, outpatient programs, and community based programs. The organization and its affiliates include -A 462-bed skilled nursing facility -A Medicare certified hospital unit with 32 acute care beds -Several independent and assisted living facilities -An ambulatory health center -A rehabilitation center -A program for the all-inclusive care of the elderly (PACE) In addition, the organization operates a nurse registry program, a program to provide management services to senior housing providers and two foundations

Schedule H (Form 990) 2017

Form 990 Part V Section F Supplemental Information for Part V, Section B.

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 5 Facility A, 1	Facility A, 1 - DOUGLAS GARDENS HOSPITAL The organization conducted surveys with 35 individuals between February and March 2017 These surveys consisted of a combination of quantitative ratings and qualitative feedback through closed- and open-ended questions Survey participants include public health and healthcare professionals, social service providers, non-profit leaders, business leaders, faith-based organizations and other community leaders The organization conducted blind focus groups, as well as scheduled sessions with local and community leaders During the blind focus group sessions, a moderator asked a series of questions about the community, the organization, and healthcare in general Two separate groups met with results compiled The organization also conducted a community meeting to review and discuss ideas, obtain feedback from health and welfare areas, and what we should consider in our future development plans In addition, the organization solicited feedback from the City of Miami Planning Department staff to hear its perspective on community benefit needs and areas in which the organization should consider engaging The organization utilized existing data from local and national sources depicting population and household statistics, education and economic measures, morbidity and mortality rates, incidence rates and other health statistics for Miami-Dade County Data were compiled and compared to state and national level data, where applicable
Schedule H, Part V, Section B, Line 11 Facility A, 1	Facility A, 1 - DOUGLAS GARDENS HOSPITAL Through the 2017 Community Health Needs Assessment, the organization identified four health issues to be prioritized Prioritized Health Issue #1 Access to Healthcare for Elderly & Underserved Populations The organization will launch new locations, and will provide greater access to both new and existing organizations, throughout Miami-Dade and Broward Counties so that the elderly can receive access to services within a 60 minute or 30-mile basis The organization will coordinate with local healthcare providers to develop referral relationships for continuity of care and integration for smooth transition to local providers Prioritized Health Issue #2 Transportation to Healthcare Services The organization is looking to decrease time and distance traveled to/from appointments of patients served by the organization The organization will do this by increasing its bus fleet, as well as by providing additional route options for new locations The goal of the organization is to ensure that health needs are met by more accessible transportation to a wider variety of healthcare providers The organization will collaborate with local resources to overlay our transportation availability with those already operating in the market to enhance access and avoid duplication where possible Prioritized Health Issue #3 Access to Specialized Services In order to increase awareness of availability of programs and participation within each program, the organization will enhance marketing and outreach of our Rehab, Biofeedback, Restorative Medicine, Clinical Trials, and Alzheimer's disease/Dementia program The organization will partner with local/regional/national organizations (e.g. Alzheimer's Association) to assist in communication/referrals to already available services Prioritized Health Issue #4 Geriatric Education & Research The organization's objective is to increase participation in clinical trials, Alzheimer's disease/dementia programs, and education programs by 5% within the next 3 years at Miami Jewish Health Systems The organization will improve outreach/awareness of these programs through collaboration with local associations and elderly programs with collaborative offerings to leverage collective capabilities for outreach and participation

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**

▶ **Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
Miami Jewish Health Systems Inc

Employer identification number
59-0624414

Part I Questions Regarding Compensation

		Yes	No		
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>b If any of the boxes in line 1a are 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</p>	1b				
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	2				
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization</p>					
<p>a Receive a severance payment or change-of-control payment?</p>	4a	Yes			
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	Yes			
<p>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</p>	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>					
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</p>					
<p>a The organization?</p>	5a		No		
<p>b Any related organization? If "Yes," on line 5a or 5b, describe in Part III</p>	5b		No		
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</p>					
<p>a The organization?</p>	6a		No		
<p>b Any related organization? If "Yes," on line 6a or 6b, describe in Part III</p>	6b		No		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7	Yes			
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8		No		
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9				

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 4a Severance or change-of-control payment	JOHN F KELLEHER (FORMER CFO) RECEIVED SEVERANCE PAYMENTS TOTALING \$133,692 DURING CALENDAR YEAR 2017
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	THE CEO PARTICIPATES IN A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP) DURING 2017, \$691,576 WAS ACCRUED INTO THE PLAN
Schedule J, Part I, Line 7 Non-fixed payments	BONUSES ARE DETERMINED AT THE DISCRETION OF MANAGEMENT

Additional Data

Software ID: 17005876
Software Version: 2017v2.2
EIN: 59-0624414
Name: Miami Jewish Health Systems Inc

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	JEFFREY FREIMARK PRESIDENT & CEO/ DIRECTOR	(i) 764,935 ----- (ii) 0	(ii) 425,000 ----- 0	(iii) 15,324 ----- 0	702,176 ----- 0	13,351 ----- 0	1,920,786 ----- 0	0 ----- 0
1	JOHN F KELLEHER Former CFO/Treasurer	(i) 48,478 ----- (ii) 0	(ii) 37,500 ----- 0	(iii) 134,694 ----- 0	1,003 ----- 0	2,693 ----- 0	224,368 ----- 0	0 ----- 0
2	RICHARD D SKELLY CFO/TREASURER	(i) 361,426 ----- (ii) 0	(ii) 143,750 ----- 0	(iii) 11,338 ----- 0	0 ----- 0	11,334 ----- 0	527,848 ----- 0	0 ----- 0
3	Jason Pincus DIRECTOR OF RESIDENTIAL LIVING	(i) 181,712 ----- (ii) 0	(ii) 40,000 ----- 0	(iii) 8,044 ----- 0	7,694 ----- 0	18,460 ----- 0	255,910 ----- 0	0 ----- 0
4	Marc Agronin MD MEDICAL DIRECTOR MENTAL HEALTH	(i) 309,129 ----- (ii) 0	(ii) 58,500 ----- 0	(iii) 9,430 ----- 0	8,100 ----- 0	18,688 ----- 0	403,847 ----- 0	0 ----- 0
5	BRIAN J KIEDROWSKI CHIEF MEDICAL OFFICER	(i) 361,006 ----- (ii) 0	(ii) 89,637 ----- 0	(iii) 9,662 ----- 0	10,600 ----- 0	7,538 ----- 0	478,443 ----- 0	0 ----- 0
6	ELISA HERNANDEZ VP HR	(i) 158,401 ----- (ii) 0	(ii) 40,406 ----- 0	(iii) 8,564 ----- 0	6,530 ----- 0	11,787 ----- 0	225,688 ----- 0	0 ----- 0
7	DANA KULVIN VP - Legal and Compliance	(i) 150,385 ----- (ii) 0	(ii) 34,471 ----- 0	(iii) 8,251 ----- 0	7,284 ----- 0	0 ----- 0	200,391 ----- 0	0 ----- 0
8	SHAUN CORBETT MEDICAL DIRECTOR PAIN CENTER	(i) 264,107 ----- (ii) 0	(ii) 51,116 ----- 0	(iii) 216 ----- 0	10,600 ----- 0	7,538 ----- 0	333,577 ----- 0	0 ----- 0
9	CHURE GLADWELL VP FOUNDATION AND CDO	(i) 179,124 ----- (ii) 0	(ii) 44,700 ----- 0	(iii) 10,267 ----- 0	0 ----- 0	7,981 ----- 0	242,072 ----- 0	0 ----- 0
10	BERNARDO LARRALDE VP OF INFORMATION TECHNOLOGY	(i) 158,477 ----- (ii) 0	(ii) 31,022 ----- 0	(iii) 6,293 ----- 0	3,635 ----- 0	18,460 ----- 0	217,887 ----- 0	0 ----- 0
11	MYUNA RUIZ PSYCHIATRIST	(i) 158,378 ----- (ii) 0	(ii) 0 ----- 0	(iii) 279 ----- 0	6,371 ----- 0	12,620 ----- 0	177,648 ----- 0	0 ----- 0
12	JAMES DEANE Director Of Finance And Accounting	(i) 122,298 ----- (ii) 0	(ii) 27,000 ----- 0	(iii) 97 ----- 0	0 ----- 0	12,741 ----- 0	162,136 ----- 0	0 ----- 0

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No 1545-0047

2017

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI. Attach to Form 990. Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization Miami Jewish Health Systems Inc

Employer identification number 59-0624414

Part I Bond Issues

Table with 10 columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Deceased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Row 1: CITY OF MIAMI FLORIDA HEALTH FACILITIES AUTHORITY, 59-6000375, 01-01-2017, 44,035,000, TO REFUND 2005 BOND ISSUE, TO FINANCE COSTS OF ACQUISITION/CONSTRUCTION OF HEALTHCARE FACILITIES.

Part II Proceeds

Table with 13 rows and 8 columns (A-D, Yes/No). Rows 1-13 list various proceeds categories and their amounts. Rows 14-17 are yes/no questions regarding bond issuance and record keeping.

Part III Private Business Use

Table with 2 rows and 8 columns (A-D, Yes/No). Row 1: Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? Row 2: Are there any lease arrangements that may result in private business use of bond-financed property?

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X							
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		0 %						
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶		0 %						
6 Total of lines 4 and 5		0 %						
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X							
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
Schedule K, Part II, Line 3 DIFFERENCE BETWEEN ISSUE PRICE AND TOTAL PROCEEDS	TOTAL PROCEEDS OF ISSUE REPORTED ON SCHEDULE K PART II LINE 3 INCLUDES \$602,738 OF INTEREST INCOME

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
 ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization Miami Jewish Health Systems Inc	Employer identification number 59-0624414
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Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Jordan Hernandez	Family member of Elisa Hernandez, VP HR	24,870	Employment		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Miami Jewish Health Systems Inc

Employer identification number

59-0624414

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 2 Family/business relationships amongst interested persons	STEPHEN H CYPEN AND WAYNE A CYPEN - Family relationship

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 8b Documentation of meetings held by committees of governing body	THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY THEREFORE, THIS QUESTION IS ANSWERED "NO" IN ACCORDANCE WITH FORM 990 INSTRUCTIONS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Review of form 990 by governing body	THE CHIEF FINANCIAL OFFICER AND CONTROLLER OF MIAMI JEWISH HEALTH SYSTEMS, INC CONDUCT A COMPREHENSIVE REVIEW OF THE FORM 990 PRIOR TO FILING A COPY OF THE RETURN, AS ULTIMATELY FILED, IS PROVIDED TO EACH VOTING MEMBER OF THE BOARD OF DIRECTORS BEFORE IT IS FILED WITH THE IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c Conflict of interest policy	THE ORGANIZATION'S CONFLICT OF INTEREST POLICY COVERS ALL BOARD MEMBERS, PHYSICIANS ON STAFF AND KEY EMPLOYEES, EACH OF WHOM IS REQUIRED TO COMPLETE AND SUBMIT A CONFLICT OF INTEREST QUESTIONNAIRE ANNUALLY THE CHIEF COMPLIANCE OFFICER MONITORS AND ENFORCES COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY AND REVIEWS ACTUAL CONFLICTS IDENTIFIED BY THE ANNUAL DISCLOSURE PROCESS OFFICERS AND DIRECTORS ARE PROHIBITED FROM VOTING ON MATTERS WHERE ACTUAL CONFLICTS OF INTEREST EXIST

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15a Process to establish compensation of top management official	The CEO reports directly to the board of directors and a compensation committee of the board is responsible for approving compensation adjustments to the CEO. The compensation committee reviews and approves any changes in base compensation as well as bonuses and other components on an annual basis. Formal compensation studies are requested and conducted as needed. The minutes of the compensation committee document the decisions and deliberations of the committee.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15b Process to establish compensation of other employees	Compensation of all other officers and key employees is established by the CEO and is approved by the compensation committee of the board of directors. Formal compensation studies are requested and conducted as needed. The minutes of the compensation committee document the decisions and deliberations of the committee.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 19 Required documents available to the public	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 11g Other Fees	<p>contract services - nursing - Total Expense 3722354, Program Service Expense 3722354, Management and General Expenses , Fundraising Expenses , general medical services - Total Expense 26736, Program Service Expense 26736, Management and General Expenses , Fundraising Expenses , maintenance - Total Expense 886158, Program Service Expense , Management and General Expenses 886158, Fundraising Expenses , contracted services for clinic - Total Expense 13448, Program Service Expense 13448, Management and General Expenses , Fundraising Expenses , payroll processing - Total Expense 44997, Program Service Expense 35565, Management and General Expenses 9432, Fundraising Expenses , recruiting - Total Expense 131368, Program Service Expense , Management and General Expenses 131368, Fundraising Expenses , social work - Total Expense 1337, Program Service Expense 1337, Management and General Expenses , Fundraising Expenses , janitorial fees - Total Expense 214111, Program Service Expense , Management and General Expenses 214111, Fundraising Expenses , contract services - therapy - Total Expense 183987, Program Service Expense 183987, Management and General Expenses , Fundraising Expenses , contract services - pain center - Total Expense 52780, Program Service Expense 52780, Management and General Expenses , Fundraising Expenses , contract services - labs - Total Expense 18135, Program Service Expense 18135, Management and General Expenses , Fundraising Expenses , contract services - radiology - Total Expense 20680, Program Service Expense 20680, Management and General Expenses , Fundraising Expenses , contract services - psychology - Total Expense 22903, Program Service Expense 22903, Management and General Expenses , Fundraising Expenses , contract services - dietary - Total Expense 964614, Program Service Expense 964614, Management and General Expenses , Fundraising Expenses , contract services - managed care - Total Expense 12936, Program Service Expense 12936, Management and General Expenses , Fundraising Expenses , medical transcriber services - Total Expense 59110, Program Service Expense 59110, Management and General Expenses , Fundraising Expenses , consultants and other fees - Total Expense 2335849, Program Service Expense 2026204, Management and General Expenses 309645, Fundraising Expenses ,</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 11g Other Expenses	indirect costs for medical services - Total Expense 8826261, Program Service Expense 8826261, Management and General Expenses , Fundraising Expenses , maintenance - Total Expense 38489, Program Service Expense 13668, Management and General Expenses 24821, Fundraising Expenses , storage - Total Expense 38956, Program Service Expense , Management and General Expenses 38956, Fundraising Expenses , penalties & fines - Total Expense 49708 , Program Service Expense , Management and General Expenses 49708, Fundraising Expenses , hurricane-related expenses - Total Expense 2692, Program Service Expense 2692, Management and General Expenses , Fundraising Expenses , recruitment/personnel expenses - Total Expense 53338, Program Service Expense 44508, Management and General Expenses 8830, Fundraising Expenses , supplies - Total Expense 47636, Program Service Expense 39750, Management and General Expenses 7886, Fundraising Expenses , Local Transportation - Total Expense 315547, Program Service Expense 263309, Management and General Expenses 52238, Fundraising Expenses , Organizational Member Dues - Total Expense 76962, Program Service Expense 64221, Management and General Expenses 12741, Fundraising Expenses , funeral expenses - Total Expense 235, Program Service Expense 235, Management and General Expenses , Fundraising Expenses , miscellaneous expenses - Total Expense 1560146, Program Service Expense 1216518, Management and General Expenses 343628, Fundraising Expenses ,

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	UNCOLLECTIBLE PLEDGES - -1402, ADJUSTMENT TO ACTUARIAL VALUE OF PENSION AND SERP - 2928197 , Change in value of split interest agreement - 19326,

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
Miami Jewish Health Systems Inc

Employer identification number

59-0624414

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) DG Miami Lakes LLC 5200 NE 2ND AVENUE miami, FL 33137 82-3259386	inactive	FL	0	0	MIAMI JEWISH HEALTH SYSTEMS INC
(2) DG MIAMI LAKES II LLC 5200 NE 2ND AVENUE miami, FM 33137	inactive	FL	0	0	MIAMI JEWISH HEALTH SYSTEMS INC
(3) DG MIAMI LAKES ALF LLC 5200 NE 2ND AVENUE miami, FL 33137	inactive	FL	0	0	MIAMI JEWISH HEALTH SYSTEMS INC
(4) DG MIAMI LAKES SNF LLC 5200 NE 2ND AVENUE miami, FL 33137 82-3259515	inactive	FL	0	0	MIAMI JEWISH HEALTH SYSTEMS INC

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

See Additional Data Table

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(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, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Miami Jewish Home Health Agency LLC 5200 NE 2nd Ave Miami, FL 33137 30-0757717	Healthcare	FL	NA	N/A								

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(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	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) DOUGLAS GARDENS AT CORAL WAY INC 5200 NE 2ND AVENUE MIAMI, FL 33137 26-0849165	INACTIVE	FL	MIAMI JEWISH HEALTH SYSTEMS INC	C Corporation	0	0	100 %	Yes	
(2) Charitable Remainder Trusts (7)	investment	FL	NA	Trust					No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

	Yes	No
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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	No
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	Yes
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes
o Sharing of paid employees with related organization(s)	1o	Yes
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q	Yes
r Other transfer of cash or property to related organization(s)	1r	Yes
s Other transfer of cash or property from related organization(s)	1s	No

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

See Additional Data Table

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Additional Data

Software ID: 17005876
Software Version: 2017v2.2
EIN: 59-0624414
Name: Miami Jewish Health Systems Inc

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
5200 NE 2ND AVE MIAMI, FL 33137 11-3672256	LOW INCOME HOUSING FOR THE ELDERLY	FL	501(c)(3)	7	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-1270932	LOW INCOME HOUSING FOR THE ELDERLY	FL	501(c)(3)	7	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 27-3293469	LOW INCOME HOUSING FOR THE ELDERLY	FL	501(c)(3)	7	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-0799424	HOLD TITLE TO PROPERTY AND COLLECT RENT	FL	501(c)(2)		MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-0289632	GERONTOLOGICAL RESEARCH	FL	501(c)(3)	10	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 23-7302931	SUPPORT MIAMI JEWISH HEALTH SYSTEMS, INC	FL	501(c)(2)		MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-0198276	HOLDING PROPERTY LEASE	FL	501(c)(3)	7	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-0856154	SUPPORT MIAMI JEWISH HEALTH SYSTEMS, INC & AFFILIATES	FL	501(c)(3)	Type I	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-1151478	NURSE REGISTRY PROGRAM/HEALTHCARE	FL	501(c)(3)	10	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-0838183	MANAGEMENT SERVICES TO RELATED ORGANIZATIONS	FL	501(c)(3)	Type I	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 20-0267158	SOLICIT & INVEST CONTRIBUTIONS ON BEHALF OF MIAMI JEWISH HEALTH SYSTEMS, INC & AFFILIATES	FL	501(c)(3)	10	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-1051439	HEALTHCARE	FL	501(c)(3)	10	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2ND AVE MIAMI, FL 33137 65-6417244	INVESTMENT OF CONTRIBUTIONS	FL	501(c)(3)	Type II	MIAMI JEWISH HEALTH SYSTEMS INC		No
5200 NE 2nd Ave Miami, FL 33137 82-4481718	SUPPORT MIAMI JEWISH HEALTH SYSTEMS, INC	FL	501(c)(3)	Type II	MIAMI JEWISH HEALTH SYSTEMS INC		No

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
MIAMI JEWISH HEALTH SYSTEMS FOUNDATION INC	C	1,674,715	FMV
DGN INC	Q	344,340	FMV
DGN II INC	Q	214,925	FMV
DGN III INC	Q	293,067	FMV
DOUGLAS GARDENS HOME CARE INC	Q	5,580,415	FMV
STEIN GERONTOLOGICAL INSTITUTE INC	Q	1,146,298	FMV
FLORIDA PACE CENTERS INC	Q	7,279,537	FMV