

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
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019
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): 5200 NE 2ND AVENUE
Room/suite
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 \$ 68,131,482
F Name and address of principal officer: JEFFREY FREIMARK, 5200 NE 2ND AVENUE, MIAMI, FL 33137
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
I Tax-exempt status: 501(c)(3)
J Website: WWW.MIAMIJEWISHHEALTHSYSTEM.ORG
K Form of organization: Corporation
L Year of formation: 1940
M State of legal domicile: FL

Part I Summary

Table with 4 main sections: 1. Briefly describe the organization's mission or most significant activities. 2. Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-7b. Summary statistics (voting members, employees, volunteers, revenue, taxable income). 8-12. Revenue breakdown (Contributions, program service, investment, other). 13-19. Expenses breakdown (Grants, salaries, fundraising, other). 20-22. Net assets or fund balances (Total assets, liabilities, net assets).

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: 2020-07-28
DAN O'DONNELL CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P02149266, Firm's name MSL PA, Firm's EIN 59-3070669, Firm's address 500 E BROWARD BLVD SUITE 1550 FORT LAUDERDALE, FL 33394, Phone no (954) 847-8910

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

SEE SCHEDULE O MIAMI JEWISH HEALTH SYSTEM, INC '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 \$	55,243,078	including grants of \$	(Revenue \$	52,196,875)
	See Additional Data					

4b	(Code)	(Expenses \$	10,353,976	including grants of \$	(Revenue \$	9,783,038)
	See Additional Data					

4c	(Code)	(Expenses \$	5,403,708	including grants of \$	(Revenue \$	5,105,739)
	See Additional Data					

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

4e	Total program service expenses ▶	71,000,762
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Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, lobbying, political activities, and financial reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	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	
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
24c	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
24d	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
25b	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)		
28a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	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	
35b	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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	1,072		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		2b		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		Yes	
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>		3b		Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a			No
b If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a			No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a			No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b			
7 Organizations that may receive deductible contributions under section 170(c).					
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a			No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c			No
d If "Yes," indicate the number of Forms 8282 filed during the year		7d			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e			No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h			
8 Sponsoring organizations maintaining donor advised funds.					
Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8			
9a Did the sponsoring organization make any taxable distributions under section 4966?		9a			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b			
10 Section 501(c)(7) organizations. Enter					
a Initiation fees and capital contributions included on Part VIII, line 12		10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b			
11 Section 501(c)(12) organizations. Enter					
a Gross income from members or shareholders		11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?					
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		13a			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b			
c Enter the amount of reserves on hand		13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a			No
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>		14b			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N		15		Yes	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O		16			No

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (12); 1b Enter the number of voting members included in line 1a, above, who are independent (11); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (Yes); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (No); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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 Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (Yes); b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (Yes); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? (Yes).

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: Own website, Another's website, Upon request (checked), Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: DAN O'DONNELL CFO 5200 NE 2ND AVENUE MIAMI, FL 33137 (305) 751-8626

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

Summary rows for Sub-Total, Total from continuation sheets to Part VII, Section A, and Total (add lines 1b and 1c).

Questions 2, 3, 4, and 5 regarding compensation reporting and individual details.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Lists contractors like AEGIS THERAPIES and ENCOMPASS ONSITE.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

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				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	376,546			
	e Government grants (contributions)	1e	137,767			
	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		514,313			
Program Service Revenue	2a HEALTHCARE	Business Code				
		623000	46,662,388	46,662,388		
	b RESIDENTIAL CARE	623990	8,745,733	8,745,733		
	c CASE MANAGEMET/DAY CARE	900099	4,564,372	4,564,372		
	d _____					
	e _____					
	f All other program service revenue					
g Total. Add lines 2a-2f		59,972,493				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		514,365		514,365	
	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)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities		17,152		
		(ii) Other				
		b Less cost or other basis and sales expenses		141,497	3,515,423	
		c Gain or (loss)		-124,345	-3,515,423	
	d Net gain or (loss)			-3,639,768		
	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 OF INDIRECT COSTS F	900099	4,193,052	4,193,052			
b TRANSPORTATION REVENUE	900099	2,542,440	2,542,440			
c MISCELLANEOUS	900099	197,667	197,667			
d All other revenue		180,000	180,000			
e Total. Add lines 11a-11d		7,113,159				
12 Total revenue. See Instructions		64,474,562	67,085,652	0	-3,125,403	

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
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	7,502,481	3,632,594	3,869,887	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	35,472,274	30,102,589	5,369,685	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	3,947,530	2,407,993	1,539,537	
9 Other employee benefits	3,590,606	2,477,518	1,113,088	
10 Payroll taxes	2,930,532	2,403,036	527,496	
11 Fees for services (non-employees)				
a Management				
b Legal	280,780		280,780	
c Accounting	291,833		291,833	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	31,775		31,775	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	16,002,538	15,083,137	919,401	
12 Advertising and promotion	-237,778	-64,200	-173,578	
13 Office expenses	1,832,196	311,473	1,520,723	
14 Information technology				
15 Royalties				
16 Occupancy	3,635,178	1,817,589	1,817,589	
17 Travel	81,468	80,653	815	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	199,025	197,035	1,990	
20 Interest	2,291,356	1,145,678	1,145,678	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,849,760	1,551,923	3,297,837	
23 Insurance	1,018,152	509,076	509,076	
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 FOOD	3,217,389	3,088,693	128,696	
b PROVISION FOR DOUBTFUL	2,855,684	2,855,684		
c DRUGS AND MEDICATION	1,027,705	1,027,705		
d MEDICAL SUPPLIES	999,548	999,548		
e All other expenses	1,724,360	1,373,038	351,322	
25 Total functional expenses. Add lines 1 through 24e	93,544,392	71,000,762	22,543,630	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	10,812,994	1	5,862,055
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	27,988	3	21,087
	4 Accounts receivable, net	10,735,331	4	8,879,959
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	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	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	106,552
	9 Prepaid expenses and deferred charges	649,436	9	473,387
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 158,786,798		
	b Less accumulated depreciation	10b 94,812,433	51,700,159	10c 63,974,365
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11	24,462,137	12	12,861,841
	13 Investments—program-related See Part IV, line 11	2,590,838	13	2,123,125
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	1,073,831	15	10,784,731
16 Total assets. Add lines 1 through 15 (must equal line 34)	102,052,714	16	105,087,102	
Liabilities	17 Accounts payable and accrued expenses	11,071,337	17	13,976,963
	18 Grants payable		18	
	19 Deferred revenue	282,462	19	409,478
	20 Tax-exempt bond liabilities	44,773,105	20	43,838,812
	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	
	23 Secured mortgages and notes payable to unrelated third parties	4,993,594	23	4,881,909
	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	20,577,312	25	56,053,953
	26 Total liabilities. Add lines 17 through 25	81,697,810	26	119,161,115
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	18,004,991	27	-16,375,935
	28 Temporarily restricted net assets	1,226,038	28	2,301,922
	29 Permanently restricted net assets	1,123,875	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	20,354,904	33	-14,074,013	
34 Total liabilities and net assets/fund balances	102,052,714	34	105,087,102	

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	64,474,562
2	Total expenses (must equal Part IX, column (A), line 25)	2	93,544,392
3	Revenue less expenses Subtract line 2 from line 1	3	-29,069,830
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	20,354,904
5	Net unrealized gains (losses) on investments	5	554,101
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	-5,913,188
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-14,074,013

Part XII Financial Statements and Reporting

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

		Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a		No
b Were the organization's financial statements audited by an independent accountant? 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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
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?	3a	Yes	
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	3b	Yes	

Additional Data

Software ID:

Software Version:

EIN: 59-0624414

Name: MIAMI JEWISH HEALTH SYSTEMS INC

Form 990 (2018)

Form 990, Part III, Line 4a:

HEALTHCARE - MIAMI JEWISH HEATH 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 SERVIES 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 SPNSORED 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	25 00 18 00	X		X				1,488,672	0	771,614
JAY SOLOWSKY CHAIR	1 00 1 00	X		X				0	0	0
JEFFREY RITTENBERG VICE CHAIR	1 00 0 00	X		X				0	0	0
LESLIE TORRES SECRETARY	28 00 11 00	X		X				78,550	0	10,880
RICHARD SKELLY CFO/TREASURER	28 00 14 00	X		X				577,101	0	12,194
ROBERT J BECHT CFO/TREASURER	25 00 11 00	X		X				0	0	0
STEPHEN H CYPEN DIRECTOR	1 00 1 00	X						0	0	0
WAYNE A CYPEN DIRECTOR	1 00 0 00	X						0	0	0
RONALD FIELDSTONE DIRECTOR	1 00 5 00	X						0	0	0
JANE KAHN JACOBS DIRECTOR	1 00 1 00	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			
ALFRED J KATZIN DIRECTOR	1 00 6 00	X						0	0	0
CAROL LANG DIRECTOR	1 00 0 00	X						0	0	0
JOHN RICHARD DIRECTOR	1 00 0 00	X						0	0	0
ORA LEA STRICKLAND DIRECTOR	1 00 0 00	X						0	0	0
ARTHUR UNGER DIRECTOR	1 00 0 00	X						0	0	0
BRIAN J KIEDROWSKI EXEC VP ENTERPRISE CMO	40 00 0 00				X			487,605	0	21,758
MARC E AGRONIN SR VP OF BEHAVIORAL HEALTH & CMO	40 00 0 00				X			396,923	0	22,249
SHAUN C CORBETT MEDICAL DIRECTOR OF ROSOMOFF & BRUCKER	40 00 0 00				X			324,652	0	19,064
DAVID J PAGANO CHIEF CLINICAL OFFICER	40 00 0 00				X			281,379	0	17,016
ELISA R HERNANDEZ CHIEF HUMAN RESOURCES OFFICER	40 00 0 00				X			251,706	0	23,846

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				
CHURE GLADWELL CHIEF DEVELOPMENT OFFICER & VP OF FOUNDATION	40 00 0 00				X				245,587	0	9,826
JASON S PINCUS VP NURSING HOME ADMINISTRATOR	40 00 10 00				X				235,573	0	19,160
DANA R KULVIN VP LEGAL AND COMPLIANCE	40 00 0 00				X				197,833	0	8,923
BERNARDO LARRALDE VP INFORMATION TECHNOLOGY	40 00 0 00				X				186,242	0	16,505
MARYNELL A LUBINSKI VP PHYSICIAN SERVICES & PROJECT MANAGEMENT	40 00 0 00				X				185,817	0	15,686
JOHANNA SUAREZ VP SENIOR LIVING	40 00 0 00				X				164,978	0	2,908
JAMES J DEANE EXECUTIVE DIRECTOR OF FINANCE	40 00 0 00				X				153,403	0	5,029
FRANCES M FERNANDEZ-WHITT DIRECTOR OF MEDICARE, LONGTERM CARE, AND HOME CARE	40 00 0 00				X				151,029	0	11,902
BEATRIZ COSCULLUELA CONTROLLER	40 00 0 00				X				150,275	0	9,988
RICARDO D CASTANEDA DIRECTOR OF CLINICAL RESEARCH AND BUSINESS DEVELOP	40 00 0 00					X			147,678	0	7,409

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			
MARIE I CLERMONT CONSTANT REGISTERED NURSE	40 00 0 00					X		142,450	0	12,682
JOSEPH A SOUS EXECUTIVE DIRECTOR PROC, TRANSPORTATION & ENVIRONM	40 00 0 00					X		142,992	0	5,019
GEORGE K TALLEDO EXECUTIVE DIRECTOR FACILITIES MANAGEMENT	40 00 0 00					X		128,389	0	10,122
MARIO A MARTINEZ MANAGER OF PHARMACY SERVICES	40 00 0 00					X		129,717	0	6,457

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.
▶ Go to www.irs.gov/Form990 for the latest information.

2018

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

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 **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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 2018 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2017 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2018.** 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—2017.** 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—2018.** 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—2017.** 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	2,522,575	5,563,961	563,661	1,916,120	514,313	11,080,630
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	59,625,735	61,924,819	63,495,269	64,263,593	59,972,493	309,281,909
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	62,148,310	67,488,780	64,058,930	66,179,713	60,486,806	320,362,539
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						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
c	Add lines 7a and 7b						0
8	Public support. (Subtract line 7c from line 6)						320,362,539

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	62,148,310	67,488,780	64,058,930	66,179,713	60,486,806	320,362,539
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,043,968	643,028	369,601	262,889	514,365	2,833,851
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b	1,043,968	643,028	369,601	262,889	514,365	2,833,851
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			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)	7,506,699	5,891,343	5,857,308	15,476,698	7,113,159	41,845,207
13	Total support. (Add lines 9, 10c, 11, and 12)	70,698,977	74,023,151	70,678,421	82,717,721	68,114,330	366,232,600
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 2018 (line 8, column (f) divided by line 13, column (f))	15	87.480 %
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	87.920 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	0.770 %
18	Investment income percentage from 2017 Schedule A, Part III, line 17	18	0.940 %

- 19a 33 1/3% support tests—2018.** 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—2017.** 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.		
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>	Yes	No
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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, 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 2018 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 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Additional Data

Software ID:

Software Version:

EIN: 59-0624414

Name: MIAMI JEWISH HEALTH SYSTEMS INC

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

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.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

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) 2015	(b) 2016	(c) 2017	(d) 2018	(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 1i 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 1i)?	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		77,470
j Total. Add lines 1c through 1i			77,470
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
PART II-B, LINE 1	MIAMI JEWISH HEALTH SYSTEMS, INC UTILIZED A CONSULTANT, RON BOOK, P A 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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047
2018
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 7/25/06, 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 | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 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	1,123,875	6,386,998	3,872,771	3,369,581	3,281,060
b Contributions		15,271,005	2,863,574	602,860	222,534
c Net investment earnings, gains, and losses	30,300	362,067	177,763	146,574	131,165
d Grants or scholarships					
e Other expenditures for facilities and programs	30,300	2,014,769	527,110	246,244	265,178
f Administrative expenses					
g End of year balance	1,123,875	20,005,301	6,386,998	3,872,771	3,369,581

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶ 100 000 %
 - c** Temporarily restricted endowment ▶
- 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 | No | |
| (ii) related organizations | Yes | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 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		85,198,105	58,405,687	26,792,418
c Leasehold improvements		3,239,509	2,901,478	338,031
d Equipment		45,473,874	33,505,268	11,968,606
e Other		15,044,540		15,044,540
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				63,974,365

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) EQUITY SECURITIES	12,861,841	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	12,861,841	

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) DEPOSITS	419,968
(2) ASSETS WHOSE USE IS LIMITED	10,364,763
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	10,784,731

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)	6,093,849
INSURANCE CLAIMS	2,753,844
UNFUNDED PENSION BENEFIT OBLIGATION	6,999,287
ANNUITY PAYMENT	833,861
DUE TO RELATED PARTIES	38,304,088
EQUIPMENT LOAN	1,069,024
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	56,053,953

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:

Software Version:

EIN: 59-0624414

Name: MIAMI JEWISH HEALTH SYSTEMS INC

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	ENDOWMENTS ARE SPENT IN ACCORDANCE WITH THE RESTRICTIONS PLACED UPON THEM RESTRICTIONS MA Y INCLUDE TIME-BASED RESTRICTIONS AND USE-BASED RESTRICTIONS, AMONG OTHER RESTRICTIONS TH ERE HAS BEEN A CHANGE IN PRESENTATION OF ENDOWMENT FUNDS DUE TO FASB ASU 2016-14, PRESENTA TION OF FINANCIAL STATEMENTS NOT-FOR-PROFIT ENTITIES (TOPIC 958)

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	MJHS, ITS SUBSIDIARIES AND ITS CONSOLIDATED 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 FOR MJHS, ITS SUBSIDIARIES OR ITS CONSOLIDATED AFFILIATES MJHS PAYS ITS PROPORTIONATE SHARE OF INCOME TAXES ON THE TAXABLE INCOME OF ITS UNCONSOLIDATED AFFILIATES DURING THE YEARS ENDED JUNE 30, 2019 AND 2018, MJHS PAID \$334,000 AND \$351,000, RESPECTIVELY, OF INCOME TAXES AND RECORDED THE AMOUNT IN THE COMBINED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS AS OTHER NON-OPERATING EXPENSE

SCHEDULE H (Form 990)
 Department of the Treasury
 Internal Revenue Service

Hospitals

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990EZ for instructions and the latest information.**

OMB No 1545-0047
2018
Open to Public Inspection

Name of the organization
 MIAMI JEWISH HEALTH SYSTEMS INC

Employer identification number
 59-0624414

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 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	

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)						
b Medicaid (from Worksheet 3, column a)			28,087,378	25,231,154	2,856,224	3 050 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			28,087,378	25,231,154	2,856,224	3 050 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other Benefits						
k Total. Add lines 7d and 7j			28,087,378	25,231,154	2,856,224	3 050 %

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						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

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?	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.		
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.		
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	6,685,420
6	Enter Medicare allowable costs of care relating to payments on line 5.	6	10,094,462
7	Subtract line 6 from line 5. This is the surplus (or shortfall).	7	-3,409,042
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
9b	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 (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

(a) Name of entity	(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)
 DOUGLAS GARDENS HOSPITAL

Name of hospital facility or letter of facility reporting group _____

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>20 16</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	
6 a	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
b	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/RESOURCES/</u>		
b	<input type="checkbox"/> Other website (list url) <u>HTTPS //WWW MIAMIJEWISHHEALTH ORG/RESOURCES/</u>		
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>20 16</u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website? If "Yes" (list url) <u>HTTPS //WWW MIAMIJEWISHHEALTH ORG/RESOURCES/</u>	Yes	
a			
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)**

DOUGLAS GARDENS HOSPITAL

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	Yes	
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200 000000000000</u> % and FPG family income limit for eligibility for discounted care of <u>400 000000000000</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?	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)	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)	Yes	
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url) <u>HTTPS //WWW MIAMIJEWISHHEALTH ORG/RESOURCES/</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url) <u>HTTPS //WWW MIAMIJEWISHHEALTH ORG/RESOURCES/</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/RESOURCES/</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

DOUGLAS GARDENS HOSPITAL

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)

DOUGLAS GARDENS HOSPITAL

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 1 - MIAMI JEWISH HEALTH CARE INC 5200 NE 2ND AVENUE MIAMI, FL 33137	462-BED SKILLED NURSING FACILITY
2 2 - HAZEL CYPEN TOWER 5200 NE 2ND AVENUE 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
PART I, LINE 7	THE ORGANIZATION USED ITS MEDICAID COST REPORTS TO DETERMINE THE SHORTFALL REPORTED IN PART 1, LINE 7
PART II, COMMUNITY BUILDING ACTIVITIES	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 VEEN A PART OF FOR MORE THAN 75 YEARS SOME OF THE WAYS IN WHICH WE PROMOTE THE HEALTH OF THE COMMUNITY ARE - 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 CREDENTIALLED TO PRACTICE AT MIAMI JEWISH HEALTH SYSTEMS - EMPLOYEE WELLNESS, HEALTH, AND SAFETY MJHS IS THE LARGEST EMPLOYER IN THE HAITIAN COMMUNITY

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 2	THE ORGANIZATION IS INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS BELOW IS 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 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
PART III, LINE 3	THE BAD DEBT EXPENSE IS REPORTED AT TOTAL BAD DEBT EXPENSE PER THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS DISCOUNTS AND PAYMENTS ON PATIENT ACCOUNTS ARE NOT INCLUDED IN BAD DEBT EXPENSE

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 8	THE ORGANIZATION USED THE MEDICARE COST REPORT TO DETERMINE THE TOTAL REVENUE RECEIVED FROM MEDICARE AND ALLOWABLES 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
PART III, LINE 9B	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
PART VI, LINE 2	<p>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 HELATH 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 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</p>
PART VI, LINE 3	<p>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</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 4	MIAMI JEWISH HEALTH SYSTEMS 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.
PART VI, LINE 5	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), AND IN ADDITION, THE ORGANIZATION OPERATES A NURSE REGISTRY PROGRAM, A PROGRAM TO PROVIDE MANAGEMENT SERVICES TO SENIOR HOUSING PROVIDERS, AND TWO FOUNDATIONS.

Form 990 Part V Section C 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
DOUGLAS GARDENS HOSPITAL	<p>PART V, SECTION B, LINE 5 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 WAS COMPILED AND COMPARED TO STATE AND NATIONAL LEVEL DATA WHERE APPLICABLE</p>
DOUGLAS GARDENS HOSPITAL	<p>PART V, SECTION B, LINE 11 THROUGH THE 2017 COMMUNITY NEEDS ASSESSMENT, THE ORGANIZATION IDENTIFIED FOUR HEALTH ISSUES TO BE PRIORITIZED PRIORITIZED HEALTH ISSUE #1 ACCESS TO HEALTHCARE FOR ELDERLY & UNDERSERVED POPULATION THE ORGANIZATION WILL LAUNCH OR PROVIDE GREATER ACCESS TO NEW LOCATIONS IN 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 ACCESS HEALTHCARE SERVICES THE ORGANIZATION IS LOOKING TO DECREASE TIME AND DISTANCE TRAVELED TO/FROM APPOINTMENTS OF PATIENTS SERVED BY MIAMI JEWISH HEALTH SYSTEMS, AND, ADDITIONALLY, PROVIDE ADDITIONAL ROUTE OPTIONS FOR NEW LOCATIONS 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 ENHANCE MARKETING AND OUTREACH OF OUR REHAB, BIOFEEDBACK, RESTORATIVE MEDICINE, CLINICAL TRIALS, ALZHEIMER'S DISEASE/DEMENTIA PROGRAMS TO INCREASE MARKET AWARENESS AND PARTICIPATION, 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 IMPROVE OUTREACH/AWARENESS OF CLINICAL TRIALS, ALZHEIMER'S DISEASE/DEMENTIA PROGRAMS, AND EDUCATION PROGRAMS AVAILABLE AND PARTICIPATION WITHIN EACH IN ORDER TO DO SO, THE ORGANIZATION WILL INCREASE PROGRAM PARTICIPATION BY 5% WITHIN THE NEXT 3 YEARS WITHIN RESEARCH PROGRAMS AT MIAMI JEWISH HEALTH SYSTEMS BY COLLABORATING WITH LOCAL ASSOCIATIONS AND ELDERLY PROGRAMS WITH COLLABORATIVE OFFERINGS TO LEVERAGE COLLECTIVE CAPABILITIES FOR OUTREACH AND PARTICIPATION</p>

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.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No 1545-0047

2018

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> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>	4a		No		
	4b	Yes			
	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> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III</p>	5a		No		
	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> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III</p>	6a		No		
	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
PART I, LINE 4B	THE CEO PARTICIPATES IN A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP) IN 2018, \$550,000 WAS ACCRUED INTO THE PLAN

Return Reference	Explanation
PART I, LINE 7	BONUSES ARE DETERMINED AT THE DISCRETION OF MANAGEMENT



Additional Data

Software ID:

Software Version:

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				
JEFFREY FREIMARK PRESIDENT/CEO	(i)	980,872	500,000	7,800	760,600	11,014	2,260,286	0
	(ii)	0	0	0	0	0	0	0
RICHARD SKELLY CFO/TREASURER	(i)	380,051	189,250	7,800	0	12,194	589,295	0
	(ii)	0	0	0	0	0	0	0
BRIAN J KIEDROWSKI EXEC VP ENTERPRISE CMO	(i)	387,043	92,762	7,800	9,991	11,767	509,363	0
	(ii)	0	0	0	0	0	0	0
MARC E AGRONIN SR VP OF BEHAVIORAL HEALTH & CMO	(i)	325,133	64,640	7,150	8,250	13,999	419,172	0
	(ii)	0	0	0	0	0	0	0
SHAUN C CORBETT MEDICAL DIRECTOR OF ROSOMOFF & BRUCK	(i)	270,949	53,703	0	10,600	8,464	343,716	0
	(ii)	0	0	0	0	0	0	0
DAVID J PAGANO CHIEF CLINICAL OFFICER	(i)	241,271	32,308	7,800	0	17,016	298,395	0
	(ii)	0	0	0	0	0	0	0
ELISA R HERNANDEZ CHIEF HUMAN RESOURCES OFFICER	(i)	198,500	45,406	7,800	6,461	17,385	275,552	0
	(ii)	0	0	0	0	0	0	0
CHURE GLADWELL CHIEF DEVELOPMENT OFFICER & VP OF FO	(i)	201,266	36,521	7,800	0	9,826	255,413	0
	(ii)	0	0	0	0	0	0	0
JASON S PINCUS VP NURSING HOME ADMINISTRATOR	(i)	189,773	38,000	7,800	8,000	11,160	254,733	0
	(ii)	0	0	0	0	0	0	0
DANA R KULVIN VP LEGAL AND COMPLIANCE	(i)	158,733	31,300	7,800	6,320	2,603	206,756	0
	(ii)	0	0	0	0	0	0	0
BERNARDO LARRALDE VP INFORMATION TECHNOLOGY	(i)	142,817	37,425	6,000	6,120	10,385	202,747	0
	(ii)	0	0	0	0	0	0	0
MARYNELL A LUBINSKI VP PHYSICIAN SERVICES & PROJECT MANA	(i)	179,317	0	6,500	4,845	10,841	201,503	0
	(ii)	0	0	0	0	0	0	0
JOHANNA SUAREZ VP SENIOR LIVING	(i)	148,742	13,636	2,600	0	2,908	167,886	0
	(ii)	0	0	0	0	0	0	0
JAMES J DEANE EXECUTIVE DIRECTOR OF FINANCE	(i)	153,403	0	0	0	5,029	158,432	0
	(ii)	0	0	0	0	0	0	0
FRANCES M FERNANDEZ- WHITT DIRECTOR OF MEDICARE, LONGTERM CARE,	(i)	134,679	13,350	3,000	4,523	7,379	162,931	0
	(ii)	0	0	0	0	0	0	0
BEATRIZ COSCULLUELA CONTROLLER	(i)	130,550	19,725	0	1,618	8,370	160,263	0
	(ii)	0	0	0	0	0	0	0
RICARDO D CASTANEDA DIRECTOR OF CLINICAL RESEARCH AND BU	(i)	140,351	7,327	0	0	7,409	155,087	0
	(ii)	0	0	0	0	0	0	0
MARIE I CLERMONT CONSTANT REGISTERED NURSE	(i)	142,450	0	0	5,671	7,011	155,132	0
	(ii)	0	0	0	0	0	0	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

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

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A CITY OF MIAMI FLORIDA HEALTH FACILITIES AUTHORITY	59-6000375		01-01-2017	44,035,000			X		X		X

Part II Proceeds

	A	B	C	D
1 Amount of bonds retired	2,200,000			
2 Amount of bonds legally defeased				
3 Total proceeds of issue	44,637,738			
4 Gross proceeds in reserve funds				
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds	611,697			
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds				
11 Other spent proceeds	5,784,661			
12 Other unspent proceeds	38,241,380			
13 Year of substantial completion				
	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?	X			
15 Were the bonds issued as part of an advance refunding issue?		X		
16 Has the final allocation of proceeds been made?		X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X			

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						

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 ▶								
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 ▶								
6 Total of lines 4 and 5								
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?								

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

Return Reference	Explanation
SCHEDULE K, PART I, LINE A (F)	ON JANUARY 1, 2017, MJHS COMPLETED THE REFUNDING OF THE SERIES 2005, CITY OF MIAMI, FLORIDA HEALTH FACILITIES AUTHORITY REVENUE BONDS (THE "2005 BONDS") WITH THE ISSUANCE OF THE SERIES 2017, CITY OF MIAMI, FLORIDA HEALTH FACILITIES AUTHORITY REVENUE BONDS (THE "2017 BONDS") IN THE AMOUNT OF \$44,035,000, WITH AN ORIGINAL ISSUE PREMIUM OF \$2,296,227 ALSO BEING RECEIVED THE PROCEEDS OF THE 2017 BONDS WERE USED TO PAY OFF THE 2005 BONDS, OTHER PREVIOUSLY HELD DEBT OBLIGATIONS, AND TO FINANCE CERTAIN CAPITAL IMPROVEMENTS OF MJHS'S OPERATING FACILITIES

Return Reference	Explanation
SCHEDULE K, PART II, LINE 3	TOTAL PROCEEDS OF ISSUE REPORTED ON SCHEDULE K PART II LINE 3 INCLUDES \$602,738 OF INTEREST INCOME

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018**Open to Public Inspection**

Department of the Treasury

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, SECTION A, LINE 2	STEPHEN H CYPEN AND WAYNE A CYPEN HAVE A FAMILY RELATIONSHIP

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	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 THE DRAFT RETURN IS PROVIDED TO EACH VOTING MEMBER OF THE BOARD OF DIRECTORS BEFORE IT IS FILED WITH IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	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, SECTION B, LINE 15	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 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, SECTION C, LINE 19	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	CONTRACT SERVICES PROGRAM SERVICE EXPENSES 5,005,981 MANAGEMENT AND GENERAL EXPENSES 319,531 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 5,325,512 PROFESSIONAL FEES PROGRAM SERVICE EXPENSES 2,304,092 MANAGEMENT AND GENERAL EXPENSES 147,070 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,451,162 PAYROLL PROCESSING FEES PROGRAM SERVICE EXPENSES 70,822 MANAGEMENT AND GENERAL EXPENSES 4,521 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 75,343 MEDICAL SERVICES PROGRAM SERVICE EXPENSES 89,832 MANAGEMENT AND GENERAL EXPENSES 5,734 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 95,566 MEDICAL CONTRACT SERVICES PROGRAM SERVICE EXPENSES 6,933,209 MANAGEMENT AND GENERAL EXPENSES 442,545 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 7,375,754 STATE ASSESSMENT FEES PROGRAM SERVICE EXPENSES 679,201 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 679,201

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	OTHER PENSION RELATED CHANGES -5,780,635 IMPAIRMENT OF UNCONSOLIDATED ENTITY -569,829 CH ANGE IN FAIR VALUE OF SPLIT INTEREST AGREEMENT -7,934 FORGIVENESS OF RELATED PARTY PAYABL E 445,210

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 2C	THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS HAS RESPONSIBILITY FOR OVERSIGHT OF AUDIT, RELATED INCOME TAX FILING REVIEWS AND SELECTION OF AN INDEPENDENT ACCOUNTANT THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2018

**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.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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, FL 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 AVENUE MIAMI, FL 33137 30-0757717	HEALTHCARE	FL	N/A	N/A				No			No	

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.

See Additional Data Table

(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

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	No
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	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	No
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	No
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)

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
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 AVENUE MIAMI, FL 33137 11-3672256	LOW INCOME HOUSING FOR THE ELDERLY	FL	501(C)(3)	LINE 7	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-1270932	LOW INCOME HOUSING FOR THE ELDERLY	FL	501(C)(3)	LINE 7	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 27-3293469	LOW INCOME HOUSING FOR THE ELDERLY	FL	501(C)(3)	LINE 7	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-0799424	HOLD TITLE TO PROPERTY AND COLLECT RENT	FL	501(C)(2)		MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-0289632	GERONTOLOGICAL RESEARCH	FL	501(C)(3)	LINE 10	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 23-7302931	SUPPORT MIAMI JEWISH HEALTH SYSTEMS, INC	FL	501(C)(2)		MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-0198276	HOLDING PROPERTY LEASE	FL	501(C)(3)	LINE 12A, I	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-0856154	SUPPORT MIAMI JEWISH HEALTH SYSTEMS, INC	FL	501(C)(3)	LINE 12A, I	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-1151478	NURSE REGISTRY PROGRAM/HEALTHCARE	FL	501(C)(3)	LINE 10	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-0838183	MANAGEMENT SERVICES TO RELATED ORGANIZATIONS	FL	501(C)(3)	LINE 12A, I	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 20-0267158	SOLICIT AND INVEST CONTRIBUTIONS ON BEHALF OF MIAMI JEWISH HEALTH SYSTEMS	FL	501(C)(3)	LINE 10	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-1051439	HEALTHCARE	FL	501(C)(3)	LINE 10	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 65-6417244	INVESTMENT OF CONTRIBUTIONS	FL	501(C)(3)	LINE 12A, I	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	
5200 NE 2ND AVENUE MIAMI, FL 33137 82-4481718	SUPPORT MIAMI JEWISH HEALTH SYSTEMS, INC	FL	501(C)(3)	LINE 12A, I	MIAMI JEWISH HEALTH SYSTEMS INC	Yes	

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(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			100 000 %	Yes	
(1) MICHAEL SOROCK 1989 CHARITABLE REMAINDER ANNUITY TRUST #1 5200 NE 2ND AVENUE MIAMI, FL 33137 65-0117187	INVESTMENT	FL		T					No
(2) MICHAEL SOROCK 1989 CHARITABLE REMAINDER ANNUITY TRUST #2 5200 NE 2ND AVENUE MIAMI, FL 33137 65-0117184	INVESTMENT	FL		T					No
(3) MICHAEL SOROCK 1989 CHARITABLE REMAINDER ANNUITY TRUST #4 5200 NE 2ND AVENUE MIAMI, FL 33137 65-0117188	INVESTMENT	FL		T					No
(4) SOLOMON KLEIN IRREVOCABLE ANNUITY TRUST FBO RITA MILLNER 5200 NE 2ND AVENUE MIAMI, FL 33137 36-3489288	INVESTMENT	FL		T					No
(5) SOLOMON KLEIN IRREVOCABLE ANNUITY TRUST FBO HARRY KLEIN 5200 NE 2ND AVENUE MIAMI, FL 33137 36-3489290	INVESTMENT	FL		T					No
(6) WAYNE GELLER CHARITABLE REMAINDER UNITRUST 5200 NE 2ND AVENUE MIAMI, FL 33137 65-1245422	INVESTMENT	FL		T					No
(7) STUART GELLER CHARITABLE REMAINDER UNITRUST 5200 NE 2ND AVENUE MIAMI, FL 33137 56-1245418	INVESTMENT	FL		T					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
(1)	MIAMI JEWISH HEALTH SYSTEMS FOUNDATION INC	C	2,473,750	FMV
(1)	DGN INC	Q	310,698	FMV
(2)	DGN II INC	Q	102,832	FMV
(3)	DGN III INC	Q	166,904	FMV
(4)	DOUGLAS GARDENS HOME CARE INC	Q	1,361,949	FMV
(5)	STEIN GERONTOLOGICAL INSTITUTE INC	Q	952,392	FMV
(6)	FLORIDA PACE CENTERS INC	Q	2,705,014	FMV
(7)	MIAMI JEWISH HEALTH SYSTEMS FOUNDATION INC	C	376,456	FMV