



# Foundation For The Children of The Californias

## CONTENTS

EIN: 33-0415572  
Report Generated on: 03/28/2024

Executive Summary	2
Programs & Results	4
Financial Review	8
Operations & Leadership	10

## APPENDIX

Key Documents	20
Charity Check Report	21

# Foundation For The Children of The Californias

aka Foundation for the Children  
San Diego, CA  
www.usfcc.org  
(619)400-5999

[View GuideStar Profile](#)



## MISSION

The Foundation for the Children of the Californias is a tri-national collaboration with Canada, the United States, and Mexico, endeavoring to improve the health and nutrition for the children of the mega-region of San Diego and Baja California through the operation of Hospital Infantil de las Californias, a model pediatric specialty medical and education complex, located one half mile into Baja California, Mexico

## EIN

33-0415572

## RULING YEAR

1995

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

1994

## MAIN ADDRESS

4569 Mission Gorge Place Suite  
1  
San Diego, CA  
92120

## AFFILIATION TYPE

Independent Organization

## CONTACT

Mr. Jose F. Gonzalez, Executive  
Director/CEO  
(619) 400-5999  
joseg@usfcc.org

## EXECUTIVE DIRECTOR/CEO

José F. González

## BOARD CHAIR

Kathia Bustillos

## SUBJECT AREA

Health  
  
Specialty hospital care  
  
Out-patient medical care  
  
International development

## NTEE Code

Single Organization Support  
(E11)  
  
Hospital (Specialty) (E24)  
  
Fund Raising and/or Fund  
Distribution (E12)

PROGRAMS

1. Dental Program

Population(s) served:Children and youth

2. P.A.P.I. Program

Population(s) served:Children and youth, Economically disadvantaged people

3. Telemedicine Program

Population(s) served:Children and youth

POPULATIONS SERVED

1. Children and youth

2. Economically disadvantaged people

COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (1) as of March 12, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✓ Diversity Data Reported?
- 12 Number of Independent Board Members

# Programs & Results

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## PROGRAMS

Source: Self-Reported by Organization,  
February 2024

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### Dental Program

**Population(s) Served:**

Children and youth (0-19 years)

Provides low-cost dental care through the  
Hospital's dental clinic

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### P.A.P.I. Program

**Population(s) Served:**

Children and youth (0-19 years)

Economically disadvantaged, low-income,  
and poor people

Payment assistance program for indigent  
families

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### Telemedicine Program

**Population(s) Served:**

Children and youth (0-19 years)

Brings specialized pediatric care to children in  
remote locations via Skype and telehealth  
technology

## RESULTS

### Number of health education trainings conducted

#### TOTALS BY YEAR

2022	544,115
2021	485,480
2020	440,731
2019	415,893
2018	398,994
2017	375,313

**Population(s) Served:** No target populations selected

**Related program:**

**Notes:** Number of hours of health education training since 1994

### Total number of volunteer hours contributed to the organization

#### TOTALS BY YEAR

2022	445,988
2021	442,186
2020	434,016
2019	425,057
2018	418,970
2017	411,677

**Population(s) Served:** No target populations selected

**Related program:**

**Notes:** Number of volunteer hours since 1994

### Number of patient consultations

#### TOTALS BY YEAR

2022	724,401
2021	707,403
2020	658,273
2019	617,267
2018	589,947
2017	552,530

**Population(s) Served:** Children and youth (0-19 years), Economically disadvantaged, low-income, and poor people, Victims and oppressed people

**Related program:**

**Notes:** Number of pediatric consultations since 1994

### Number of children who received free or low-cost surgery and/or procedures

#### TOTALS BY YEAR

2023	22,014
2022	21,435
2021	20,693
2020	19,798
2019	19,251
2018	17,715

**Population(s) Served:** At-risk youth, Economically disadvantaged, low-income, and poor people, Immigrants, newcomers, refugees

**Related program:**

**Notes:** Number of children who received free or low-cost surgery and/or procedures since 1994

## CHARTING IMPACT

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### What is the organization aiming to accomplish?

The Foundation's primary goal is to improve the health and nutrition for the children of the mega-region of San Diego and Baja California through the operation of Hospital Infantil de las Californias.

The Foundation helps supports the over 25 pediatric specialty services offered at Hospital Infantil, including surgery, dental care, physical rehabilitation and ophthalmology. As nutrition is a primary part of the Foundation's mission, the Foundation supports the various nutrition education and outreach programs offered by Hospital Infantil.

The Foundation for the Children of the Californias endeavors to serve children on both sides of the border, regardless of their ability to pay. Success means that no child in the San Diego-Baja California mega-region will go without critical medical care.

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

The Foundation will continue to improve the health and nutrition for the children of the region through its support of Hospital Infantil de las Californias. This support includes fundraising efforts, as well as community outreach and awareness-building.

The Foundation will continue to support Hospital Infantil through fundraising efforts, including grant outreach, mission-driven fundraising events, corporate partnerships and through the generosity of passionate supporters.

The Foundation will also continue to raise awareness for Hospital Infantil through community events and outreach, as well as vital community partnerships.

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### What are the organization's capabilities for doing this?

The Foundation is grateful to have passionate individuals who help advance the mission of improving the health and nutrition for the children of the region.

Committed and hard-working members of the Board of Directors, big-hearted volunteers, compassionate supporters and community advocates all provide the capabilities to advance the mission of the Foundation for the Children of the Californias.

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### What have and haven't they accomplished so far?

One of the Foundation's largest and most recent accomplishments was the development of Hospital Infantil's new dental and orthodontic clinic. Thanks to the Foundation's 2016 Concert for the Kids fundraiser, and a generous grant from Price Philanthropies, the Hospital was able to open a state-of-the-art dental clinic, which will fill a large void for pediatric dental care in the region. Additionally, thanks to a connection with UABC's orthodontic program, the dental clinic now includes orthodontics for children in need.

Another recent accomplishment is the Foundation's joint telemedicine program with Carlos Santana's The Milagro Foundation. Tiopa Santuario de Luz, a small community health clinic in Autlan, Jalisco, is funded by the Milagro Foundation. Like Hospital Infantil, which is supported by the Foundation for the Children, at Tiopa, no child is ever turned away due to inability to pay. Tiopa can now get specialized medical care through this telehealth endeavor. Doctors at Hospital Infantil provide specialized medical consultations for children at Tiopa via live interactive video conferencing and state-of-the-art telemedicine equipment, of which only general medicine was available at Tiopa prior to this collaboration.

Finally, there is always a new way to improve the health and nutrition for the children of the region. Overnight surgical stays, a separate dental clinic building and an expanded telehealth program are all goals for the Foundation to strive towards. The work will

not be done until every child in the San Diego-Baja California mega-region has the medical care they require.

# Financials

FISCAL YEAR START: 01/01  
FISCAL YEAR END: 12/31  
✓ Financials audited by an independent accountant

## FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements	\$698,130
Total expenses and losses per audited financial statements	\$1,010,210
Surpluses in last 5 years	1
Negative Net Assets in past 5 years	0

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with

 Nonprofit Finance Fund®

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	-\$388,806	-\$58,370	-\$687,462	-\$318,012	-\$555,702
As a % of expenses	-44.6%	-6.4%	-49.4%	-32.5%	-59.6%
Unrestricted surplus (deficit) after depreciation	-\$388,806	-\$58,370	-\$687,462	-\$318,012	-\$579,923
As a % of expenses	-44.6%	-6.4%	-49.4%	-32.5%	-60.6%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$561,404	\$2,765,519	\$724,694	\$643,117	\$703,006
Total revenue, % change over prior year	14.5%	392.6%	-73.8%	-11.3%	9.3%
Program services revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	21.9%	4.9%	9.4%	5.6%	8.7%
Government grants	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	78.1%	95.1%	88.3%	91.9%	95.0%
Other revenue	0.0%	0.0%	2.3%	2.5%	-3.7%
Expense Composition					
Total expenses before depreciation	\$871,886	\$914,874	\$1,392,730	\$978,037	\$931,964
Total expenses, % change over prior year	-13.9%	4.9%	52.2%	-29.8%	-4.7%
Personnel	33.3%	33.3%	22.8%	29.7%	28.2%
Professional Fees	1.9%	3.1%	2.8%	1.8%	6.3%
Occupancy	2.2%	2.2%	1.0%	2.2%	1.0%
Interest	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through	52.9%	50.4%	71.4%	46.3%	60.7%
All other expenses	9.7%	10.9%	2.0%	20.1%	3.8%



# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$871,886	\$914,874	\$1,392,730	\$978,037	\$956,185
One Month of Savings	\$72,657	\$76,240	\$116,061	\$81,503	\$77,664
Debt Principal Repayment	\$0	\$0	\$0	\$0	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$6,698	\$0
Total Full Costs (estimated)	\$944,543	\$991,114	\$1,508,791	\$1,066,238	\$1,033,849

## Capital Structure Indicators

Liquidity					
Months of cash	8.7	7.2	30.8	46.7	55.5
Months of cash and investments	60.8	83.4	49.4	64.7	64.1
Months of estimated liquid unrestricted net assets	34.2	31.8	15.0	17.3	10.7
Balance Sheet Composition					
Cash	\$628,839	\$547,995	\$3,575,724	\$3,810,061	\$4,309,816
Investments	\$3,786,240	\$5,812,249	\$2,153,945	\$1,461,074	\$666,358
Receivables	\$27,969	\$28,384	\$19,440	\$15,712	\$7,393
Gross land, buildings, and equipment (LBE)	\$6,646	\$6,642	\$6,642	\$8,037	\$8,037
Accumulated depreciation (% of LBE)	89.9%	95.0%	100.0%	16.7%	50.0%
Liabilities (as % of assets)	0.2%	0.2%	1.1%	0.1%	1.7%
Unrestricted net assets	\$2,481,918	\$2,423,548	\$1,736,086	\$1,418,074	\$838,151
Temporarily restricted net assets	\$856,132	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$1,104,452	N/A	N/A	N/A	N/A
Total restricted net assets	\$1,960,584	\$3,963,388	\$3,955,085	\$3,887,357	\$4,155,200
Total net assets	\$4,442,502	\$6,386,936	\$5,691,171	\$5,305,431	\$4,993,351

## Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

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

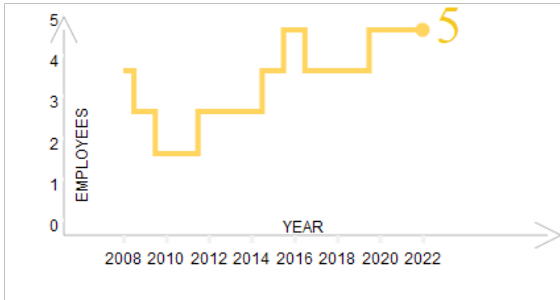
- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)

# Operations

Source: Self-Reported by Organization, February 2024

## NUMBER OF EMPLOYEES

Source: IRS Form 990



## EXECUTIVE DIRECTOR/CEO

Mr. José F. González

José F. González. As an experienced development professional and mission driven leader, José has spent more than 20 years in development having served with both local and national organizations. José credits his mission driven mindset to his beloved mentor, Father Joe Carroll. José’s skills were honed by his mentor at one of Southern California’s largest and most respected organizations, Father Joe’s Villages, where he spent 10 years. José has gone onto serve as the Director of Development for the Catholic Education Foundation of Los Angeles (CEF), a scholarship focused foundation that served severely low-income students. Under his leadership, CEF’s development efforts generated over \$14 million dollars. Most recently, José returned to San Diego where he served as the Director of Development for the Hahn School of Nursing at the University of San Diego.

## BOARD CHAIR

Kathia Bustillos

Term: 2024 - 2025

## BOARD MEMBERS

- Leonard Kornreich
- John Rush
- Irvin Kaufman
- Frank Hobbs
- Miguel Gama
- Kathia Bustillos
- Jeff Witt
- Henry Sanchez
- Carol Armstong
- Mara Gabino
- Karina Sousa

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Jose Gonzalez	Executive Dir.	\$110,000	\$1,493	\$0
Marguerite Battersby	Director	\$0	\$0	\$0
Frank Hobbs ESQ	IM. PAST CHAIR	\$0	\$0	\$0
Kathia Bustillos	Director	\$0	\$0	\$0
Leonard Kornreich MD	Director	\$0	\$0	\$0
John Rush	VICE CHAIR	\$0	\$0	\$0
Rudy Ramirez	Director	\$0	\$0	\$0
Henry Sanchez	Director	\$0	\$0	\$0
Jeff Witt	Director	\$0	\$0	\$0
Miguel Gama	Director	\$0	\$0	\$0
Mary A Collier	Director	\$0	\$0	\$0
Jeffrey Hinds CPA	Treasurer	\$0	\$0	\$0
Irvin Kaufman MD	Director	\$0	\$0	\$0
Kevin Foley	Chairman	\$0	\$0	\$0
Arthur Stillwell CFRE	Secretary	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Jose Gonzalez	EXECUTIVE DIR	\$110,000	\$2,038	\$0
Elizabeth G. Jones, Edd, MPH	FOUNDING CHAIR	\$0	\$0	\$0
Frank Hobbs ESQ.	IM. PAST CHAIR	\$0	\$0	\$0
Mary Stromitis MS	DIRECTOR	\$0	\$0	\$0
Leonard Kornreich MD	VICE CHAIR	\$0	\$0	\$0
John Rush	DIRECTOR	\$0	\$0	\$0
Rudy Ramirez	DIRECTOR	\$0	\$0	\$0
Kevin Foley	CHAIRMAN	\$0	\$0	\$0
Douglas W. Metz ESQ.	DIRECTOR	\$0	\$0	\$0
Miguel Gama	DIRECTOR	\$0	\$0	\$0
Mary Collier	DIRECTOR	\$0	\$0	\$0
Jeffrey Hinds CPA	TREASURER	\$0	\$0	\$0
Irvin Kaufman MD	DIRECTOR	\$0	\$0	\$0
Hasty Pidgeon	DIRECTOR	\$0	\$0	\$0
Art Stillwell CFRE	DIRECTOR	\$0	\$0	\$0
Jaime Rosales	DIRECTOR	\$0	\$0	\$0
Laura Marran ESQ.	SECRETARY	\$0	\$0	\$0

**OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Dionicia Lozoya	FMR EXEC DIR	\$88,918	\$5,568	\$0
Jose Gonzalez	Executive Dir.	\$18,333	\$90	\$0
Elizabeth G Jones EDD MPH	FOUNDING CHAIR	\$0	\$0	\$0
Frank Hobbs ESQ	IM. PAST CHAIR	\$0	\$0	\$0
Mary Stromitis MS	Director	\$0	\$0	\$0
Leonard Kornreich MD	VICE CHAIR	\$0	\$0	\$0
John Rush	Director	\$0	\$0	\$0
Rudy Ramirez	Director	\$0	\$0	\$0
Kevin Foley	Chairman	\$0	\$0	\$0
Douglas W Metz ESQ	Director	\$0	\$0	\$0
Paola Avila	Director	\$0	\$0	\$0
Mary Collier	Director	\$0	\$0	\$0
Jeffrey Hinds CPA	Treasurer	\$0	\$0	\$0
Irvin Kaufman MD	Director	\$0	\$0	\$0
Hasty Pidgeon	Director	\$0	\$0	\$0
Jonathan Elsberry	Director	\$0	\$0	\$0
Art Stillwell CFRE	Director	\$0	\$0	\$0
Laura Marran ESQ	Secretary	\$0	\$0	\$0

**OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Dionicia Lozoya	Executive Dir.	\$121,000	\$7,968	\$0
Elizabeth G Jones EDD MPH	FOUNDING CHAIR	\$0	\$0	\$0
Frank Hobbs ESQ	CHAIR	\$0	\$0	\$0
Mary Stromitis MS	VICE CHAIR	\$0	\$0	\$0
Leonard M Kornreich MD	VICE CHAIR	\$0	\$0	\$0
John Rush	Secretary	\$0	\$0	\$0
Rudy Ramirez	VICE CHAIR	\$0	\$0	\$0
Kevin Foley	Vice Chair	\$0	\$0	\$0
Douglas W Metz ESQ	Treasurer	\$0	\$0	\$0
Paola Avila	Director	\$0	\$0	\$0
Mary Collier	Vice Chair	\$0	\$0	\$0
Jeffrey Hinds CPA	Director	\$0	\$0	\$0
Irvin Kaufman	Director	\$0	\$0	\$0
Hasty Pidgeon	Director	\$0	\$0	\$0
Art Stillwell CFRE	VICE CHAIR	\$0	\$0	\$0
Laura Marran ESQ	Vice Chair	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Dionicia Lozoya	Executive Dir.	\$109,449	\$7,769	\$0
Elizabeth G Jones EDD MPH	FOUNDING CHAIR	\$0	\$0	\$0
Frank Hobbs ESQ	CHAIR	\$0	\$0	\$0
Mary Stromitis	VICE CHAIR	\$0	\$0	\$0
Leonard M Kornreich MD	VICE CHAIR	\$0	\$0	\$0
John Rush	Secretary	\$0	\$0	\$0
J Armando Valencia	Director	\$0	\$0	\$0
Kevin Foley	Vice Chair	\$0	\$0	\$0
Douglas W Metz ESQ	Treasurer	\$0	\$0	\$0
Paola Avila	Director	\$0	\$0	\$0
Mary Collier	Vice Chair	\$0	\$0	\$0
Irvin Kaufman	Director	\$0	\$0	\$0
Hasty Pidgeon	Director	\$0	\$0	\$0
Art Stillwell CFRE	VICE CHAIR	\$0	\$0	\$0
Laura Marran ESQ	Director	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
West Rhode & Roberts	33-0783983	2741 4th Ave, San Diego CA 92103 USA	619-615-5380

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
WEST RHODE & ROBERTS	33-0783983	2741 4TH AVE, SAN DIEGO CA 92103 USA	619-615-5380

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
West Rhode & Roberts	330783983	2741 4th Ave, San Diego CA 92103	6196155380



BOARD LEADERSHIP PRACTICES

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

BOARD ORIENTATION & EDUCATION

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

Yes

CEO OVERSIGHT

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

Yes

ETHICS & TRANSPARENCY

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

Yes

BOARD COMPOSITION

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

Yes

BOARD PERFORMANCE

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

No

Organizational Demographics

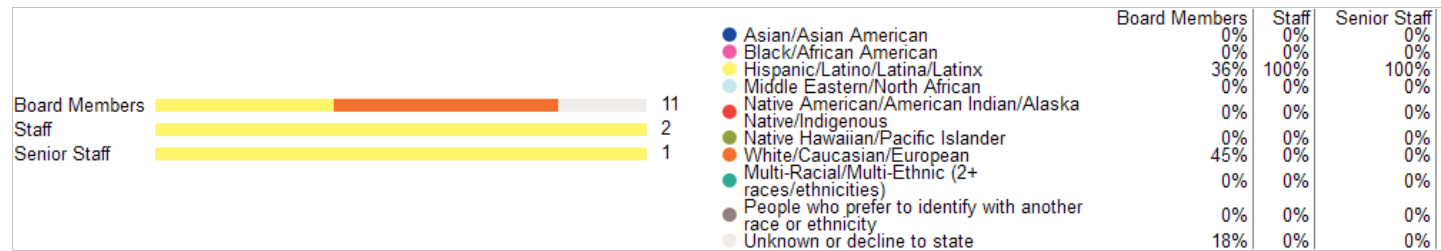
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

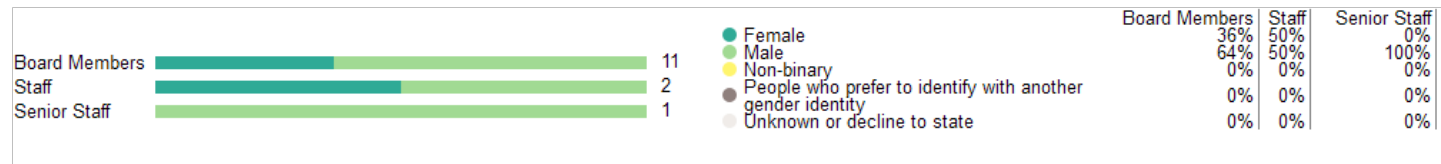
The organization's leader identifies as:

Race & Ethnicity	Native American/American Indian/Alaska Native/Indigenous
Gender Identity	Decline to state
Sexual Orientation	Decline to state
Disability Status	Decline to state

Race & Ethnicity



Gender Identity



Transgender Identity

Sexual Orientation

No data

Disability

No data.

We do not display staff or senior staff disability information for organizations with fewer than 15 staff.

## Equity Strategies *Last Updated: 02/12/2024*

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

### Data

- ✓ We review compensation data across the organization (and by staff levels) to identify disparities by race.
- ✓ We employ non-traditional ways of gathering feedback on programs and trainings, which may include interviews, roundtables, and external reviews with/by community stakeholders.

### Policies and processes

- ✓ We seek individuals from various race backgrounds for board and executive director/CEO positions within our organization.
- ✓ We have community representation at the board level, either on the board itself or through a community advisory board.
- ✓ We help senior leadership understand how to be inclusive leaders with learning approaches that emphasize reflection, iteration, and adaptability.
- ✓ We engage everyone, from the board to staff levels of the organization, in race equity work and ensure that individuals understand their roles in creating culture such that one's race identity has no influence on how they fare within the organization.

# Appendix

Key Documents

IRS Forms 990	<a href="#">2022 990</a>
	<a href="#">2021 990</a>
	<a href="#">2020 990</a>
	<a href="#">2019 990</a>
	<a href="#">2018 990</a>
IRS Forms 990T	Not Available
Audited Financial Statements	<a href="#">2022 Audited Financial Statement</a>
	<a href="#">2021 Audited Financial Statement</a>
	<a href="#">2020 Audited Financial Statement</a>
Key Organization Documents	<a href="#">Letter of Determination</a>
	<a href="#">'Key Revenue &amp; Expense Data from Form 990'</a>
	<a href="#">'Key Balance Sheet Data from Form 990'</a>

Foundation For The Children of The Californias

Aka Foundation for the Children

4569 Mission Gorge Place Suite I  
San Diego, CA 92120

✓ Foundation Status Code: PC\*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details			<div>✓ IRS Pub 78 verified</div>
Organization name	Location	Most recent IRS Publication 78	
Foundation for the Children of the Californias	San Diego, CA	March 2024	
EIN	<a href="#">Deductibility status description</a>	Verified with most recent Internal Revenue Bulletin	
33-0415572	A public charity (50% deductibility limitation).	March 25, 2024	

IRS Business Master File Details			IRS BMF	509(a)(1)
Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status		
FOUNDATION FOR THE CHILDREN OF THE CALIFORNIAS	March 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)		
EIN	IRS subsection	Ruling date		
33-0415572	This organization is a <u>501(c)(3) Public Charity</u>	05/1995		
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.				

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

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

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

GuideStar Charity Check Data Sources	
-GuideStar acquires all IRS data directly from the Internal Revenue Service.	-The <a href="#">IRS Automatic Revocation of Exemption List</a> contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- <a href="#">IRS Publication 78 (Cumulative List of Organizations)</a> lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.	-The Foundation Status Code is a value derived by mapping the codes found on the <a href="#">990PF filing instructions</a> to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
-The <a href="#">IRS Internal Revenue Bulletin</a> (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.	-The Office of Foreign Assets Control (OFAC) <a href="#">Specially Designated Nationals (SDN) list</a> organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
-The <a href="#">IRS Business Master File</a> lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.	