Next Harm Reduction Inc

aka NEXT Distro

New York, NY

http://nextdistro.org

(917)828-0293

MISSION

NEXT is an online and mail-based harm reduction platform designed to reduce opioid overdose death, prevent injection related disease transmission, and improve the lives of people who use drugs. Although NEXT's administrative hub is in New York State, our platform partners with affiliate harm reduction programs using a hub and spoke model to deliver harm reduction services across the United States.

EIN
83-1333112

RULING YEAR
2020

IRS SUBSECTION
501(c)(3) Public Charity

FOUNDING YEAR
2017

MAIN ADDRESS
22 West 27th Street 5th Floor
New York, NY
10001

AFFILIATION TYPE
Independent Organization

CONTACT
Jamie Favaro, Executive Director
jamie@nextdistro.org

PRINCIPAL OFFICER
Jamie Favaro

BOARD CHAIR
Tracie Gardner

SUBJECT AREA
Substance abuse treatment

Public health

NTEE Code
Public Health Program (E70)
PROGRAMS

1. NEXT Distro
   Population(s) served: Substance abusers, People with HIV/AIDS

POPULATIONS SERVED

1. People with HIV/AIDS
2. Substance abusers

COMPLIANCE

✔ IRS Pub 78 Verified as of July 2023
✔ IRS BMF 509(a) (1) as of July 10, 2023
✔ A-133 Audit Required/Performed?
✔ Conflict of Interest Policy
✔ Written whistleblower policy

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

TRANSPARENCY MEASURES

✔ Board Practices Reported?
✘ Diversity Data Reported?
5 Number of Independent Board Members
Programs & Results

PROGRAMS

Source: Self-Reported by Organization, March 2023

NEXT Distro

Population(s) Served:
People who abuse drugs, alcohol, or other substances
People with HIV/AIDS

NEXT Distro is an online and mail-based harm reduction program specifically designed for people who cannot access in-person syringe exchange services.
Financials

FISCAL YEAR START: 07/01
FISCAL YEAR END: 06/30

Financial Trends Analysis

Business Model Indicators

<table>
<thead>
<tr>
<th>Profitability</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted surplus (deficit) before depreciation</td>
<td>$140,486</td>
<td>$7,867</td>
<td>$316,270</td>
</tr>
<tr>
<td>As a % of expenses</td>
<td>52.8%</td>
<td>1.0%</td>
<td>25.2%</td>
</tr>
<tr>
<td>Unrestricted surplus (deficit) after depreciation</td>
<td>$139,688</td>
<td>$2,296</td>
<td>$306,724</td>
</tr>
<tr>
<td>As a % of expenses</td>
<td>52.3%</td>
<td>0.3%</td>
<td>24.3%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Revenue Composition</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenue (unrestricted &amp; restricted)</td>
<td>$556,644</td>
<td>$661,568</td>
<td>$1,612,794</td>
</tr>
<tr>
<td>Total revenue, % change over prior year</td>
<td>0.0%</td>
<td>18.8%</td>
<td>143.8%</td>
</tr>
<tr>
<td>Program services revenue</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Membership dues</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Investment income</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Government grants</td>
<td>0.0%</td>
<td>13.6%</td>
<td>23.4%</td>
</tr>
<tr>
<td>All other grants and contributions</td>
<td>100.0%</td>
<td>85.8%</td>
<td>76.6%</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0.0%</td>
<td>0.5%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expense Composition</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenses before depreciation</td>
<td>$266,158</td>
<td>$752,234</td>
<td>$1,253,992</td>
</tr>
<tr>
<td>Total expenses, % change over prior year</td>
<td>0.0%</td>
<td>182.6%</td>
<td>66.7%</td>
</tr>
<tr>
<td>Personnel</td>
<td>20.7%</td>
<td>19.1%</td>
<td>21.4%</td>
</tr>
<tr>
<td>Professional Fees</td>
<td>21.8%</td>
<td>15.4%</td>
<td>14.7%</td>
</tr>
<tr>
<td>Occupancy</td>
<td>0.9%</td>
<td>1.0%</td>
<td>2.2%</td>
</tr>
<tr>
<td>Interest</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Pass-Through</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>All other expenses</td>
<td>56.6%</td>
<td>64.5%</td>
<td>61.7%</td>
</tr>
</tbody>
</table>
Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

<table>
<thead>
<tr>
<th>Full Cost Components (estimated)</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenses (after depreciation)</td>
<td>$266,956</td>
<td>$757,805</td>
<td>$1,263,538</td>
</tr>
<tr>
<td>One Month of Savings</td>
<td>$22,180</td>
<td>$62,686</td>
<td>$104,499</td>
</tr>
<tr>
<td>Debt Principal Repayment</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Asset Additions</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Total Full Costs (estimated)</td>
<td>$289,136</td>
<td>$820,491</td>
<td>$1,368,037</td>
</tr>
</tbody>
</table>

Capital Structure Indicators

<table>
<thead>
<tr>
<th>Liquidity</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Months of cash</td>
<td>18.1</td>
<td>4.0</td>
<td>4.2</td>
</tr>
<tr>
<td>Months of cash and investments</td>
<td>18.1</td>
<td>4.0</td>
<td>4.2</td>
</tr>
<tr>
<td>Months of estimated liquid unrestricted net assets</td>
<td>10.5</td>
<td>4.2</td>
<td>5.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Balance Sheet Composition</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$400,919</td>
<td>$250,658</td>
<td>$438,569</td>
</tr>
<tr>
<td>Investments</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Receivables</td>
<td>$6,500</td>
<td>$89,322</td>
<td>$281,694</td>
</tr>
<tr>
<td>Gross land, buildings, and equipment (LBE)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Accumulated depreciation (% of LBE)</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Liabilities (as % of assets)</td>
<td>7.4%</td>
<td>18.0%</td>
<td>15.8%</td>
</tr>
<tr>
<td>Unrestricted net assets</td>
<td>$233,786</td>
<td>$261,296</td>
<td>$568,020</td>
</tr>
<tr>
<td>Temporarily restricted net assets</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Permanently restricted net assets</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Total restricted net assets</td>
<td>$150,000</td>
<td>$51,467</td>
<td>$93,999</td>
</tr>
<tr>
<td>Total net assets</td>
<td>$383,786</td>
<td>$312,763</td>
<td>$662,019</td>
</tr>
</tbody>
</table>

Key Data Checks

<table>
<thead>
<tr>
<th>Material Data Errors</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

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

- [Formulas for key metrics]
- [Key Revenue & Expense Data from Form 990]
- [Key Balance Sheet Data from Form 990]
Operations

Source: Self-Reported by Organization, March 2023

PRINCIPAL OFFICER

Jamie Favaro

Two-time Founder and non-profit Executive Director with experience in strategic planning and implementation, program evaluation, and large-scale coordination.

BOARD CHAIR

Tracie Gardner

BOARD MEMBERS

Tracie Gardner
Tracey Helton Mitchell
Andrew Reynolds
Faustino Fuentes
Catherine Smith
Taleed El-Sabawi

NUMBER OF EMPLOYEES

Source: IRS Form 990

![Employee Growth Chart]

- 0 employees in 2020
- 1 employee in 2021
- 2 employees in 2022
- 4 employees in 2023
## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

### FISCAL YEAR 2022

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jamie Favaro</td>
<td>EXECUTIVE DI</td>
<td>$75,606</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tino Fuentes</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracie Gardner</td>
<td>BOARD PRESID</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracey Helton Mitchel</td>
<td>SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Andrew Reynolds</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Cathrine Smith</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
# OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

## FISCAL YEAR 2021

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jamie Favaro</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$75,000</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracie Gardner</td>
<td>BOARD PRESIDENT</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tino Fuentes</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracey Helton Mitchel</td>
<td>SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Andrew Reynolds</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Catharine Smith</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
# OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

## FISCAL YEAR 2020

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jamie Favaro</td>
<td>PRESIDENT</td>
<td>$47,734</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracie Gardner</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tino Fuentes</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracey Helton Mitchel</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Andrew Reynolds</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Catharine Smith</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
## Officers Directors, Trustees, Key Employees

### FISCAL YEAR 2019

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Benefits/Deferred Compensation</th>
<th>Expense Account, Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jamie Favaro</td>
<td>DIRECTOR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Faustino Fuentes</td>
<td>PRESIDENT</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Daniel O'Connell</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracie Gardner</td>
<td>SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tracey Helton</td>
<td>N/A</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
## Paid Preparers

**FISCAL YEAR 2022**

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Firm EIN</th>
<th>Firm Address</th>
<th>Firm Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>VARGAS &amp; RIVERA CPA’S LLP</td>
<td>133747593</td>
<td>586 ROUTE 304, NEW CITY NY 10956</td>
<td>8456383113</td>
</tr>
</tbody>
</table>

## Paid Preparers

**FISCAL YEAR 2021**

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Firm EIN</th>
<th>Firm Address</th>
<th>Firm Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>CERINI &amp; ASSOCIATES LLP</td>
<td>113066459</td>
<td>3340 VETERANS MEMORIAL HWY, BOHEMIA NY 11716</td>
<td>6315821600</td>
</tr>
</tbody>
</table>

## Paid Preparers

**FISCAL YEAR 2020**

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Firm EIN</th>
<th>Firm Address</th>
<th>Firm Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>CERINI &amp; ASSOCIATES LLP</td>
<td>11-3066459</td>
<td>3340 VETERANS MEMORIAL HWY, BOHEMIA NY 11716 USA</td>
<td>631-582-1600</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Race &amp; Ethnicity</th>
<th>White/Caucasian/European</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender Identity</td>
<td>Female, Not transgender (cisgender)</td>
</tr>
<tr>
<td>Sexual Orientation</td>
<td>Decline to state</td>
</tr>
<tr>
<td>Disability Status</td>
<td>Person without a disability</td>
</tr>
</tbody>
</table>

#### Race & Ethnicity

*No data*

#### Gender Identity

*No data*

#### Sexual Orientation

*No data*

#### Disability

*No data.*
## Appendix

### Key Documents

<table>
<thead>
<tr>
<th>IRS Forms 990</th>
<th>2022 990</th>
<th>2021 990</th>
<th>2020 990</th>
<th>2019 990</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS Forms 990T</td>
<td>Not Available</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Key Organization Documents

- Letter of Determination
- Key Revenue & Expense Data from Form 990
- Key Balance Sheet Data from Form 990
Next Harm Reduction Inc

Aka NEXT Distro

22 West 27th Street 5th Floor
New York, NY 10001

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

IRS Publication 78 Details

<table>
<thead>
<tr>
<th>Organization name</th>
<th>Location</th>
<th>Most recent IRS Publication 78</th>
</tr>
</thead>
<tbody>
<tr>
<td>Next Harm Reduction Inc.</td>
<td>New York, NY</td>
<td>July 2023</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>EIN</th>
<th>Verified with most recent Internal Revenue Bulletin</th>
</tr>
</thead>
<tbody>
<tr>
<td>83-1333112</td>
<td>August 07, 2023</td>
</tr>
</tbody>
</table>

IRS Business Master File Details

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

<table>
<thead>
<tr>
<th>EIN</th>
<th>IRS subsection</th>
<th>Ruling date</th>
</tr>
</thead>
<tbody>
<tr>
<td>83-1333112</td>
<td>This organization is a 501(c)(3) Public Charity</td>
<td>02/2020</td>
</tr>
</tbody>
</table>

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

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

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

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

GuideStar Charity Check Data Sources

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

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