

Recovery Cafe Santa Cruz

Executive Director / CEO

EIN 850976891
 CA · NTEE P20
 FY ending 2023-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Serg Kagno, Executive Director / CEO** (\$17,920) against **every comparable organization** that fit the selection criteria — **115** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

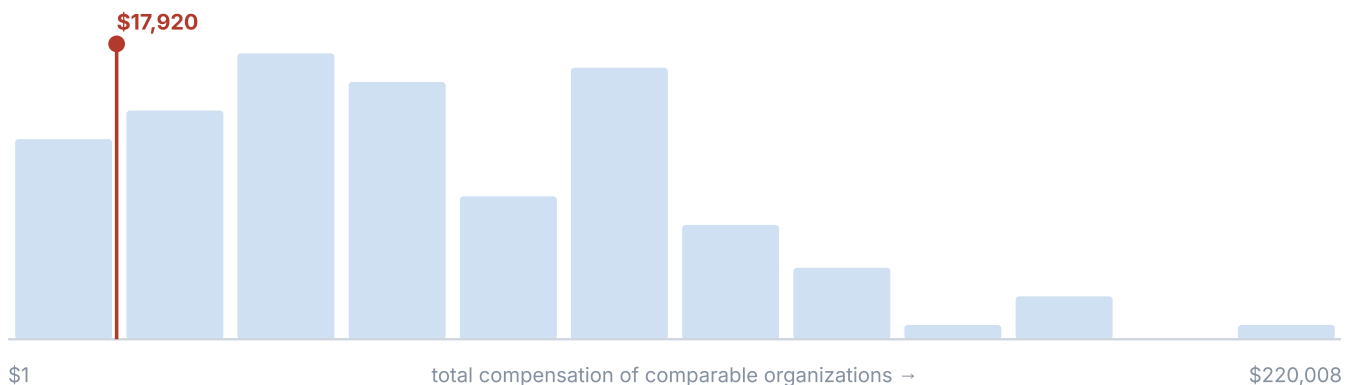
Benchmarked executive: Serg Kagno — reported title “EXEC DIR/PRE”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$301,904 and \$675,904 — 0.67x to 1.50x the subject's \$450,603 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + CA + budget 0.67–1.5x revenue.

115 organizations qualified on sector, size, and geography → **115** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,240	\$36,185	\$62,657	\$99,894	\$123,493	\$17,920
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to CA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ben Lim Ministries	CA	\$450,871	President & Pastor	\$37,300	\$37,300	2023
Warfighter Made	CA	\$451,431	Executive Dir.	\$62,100	\$62,100	2023
Seeds Of Love	CA	\$449,576	President	\$36,159	\$36,159	2023
Imago Dei Ministries	CA	\$444,143	Executive Director	\$41,998	\$41,998	2023
Community Working Group	CA	\$457,355	Chief Real Estate Officer	\$28,315	\$28,315	2023
Spec Labs Inc	CA	\$442,366	President	\$75,275	\$73,115	2024
Catalyst San Gabriel Valley Incorporated	CA	\$459,052	Ceo	\$50,909	\$50,909	2023
Instituto De Avance Integral Latino Cdc	CA	\$441,139	Executive Director	\$100,000	\$97,131	2024
Broom Homestead Inc	CA	\$460,183	President & Ceo	\$98,000	\$95,188	2024
All My Usos	CA	\$438,238	Executive Director	\$5,542	\$5,383	2024
Olinga Learning	CA	\$436,788	Executive & Engineering Di	\$111,380	\$108,185	2024
Silver Streak	CA	\$436,590	Director	\$21,000	\$21,000	2023
Catholic Worker Hospitality House	CA	\$465,519	Director, Board Member	\$52,530	\$51,023	2024
Kulungu For Congo	CA	\$466,394	Executive Director	\$50,000	\$47,314	2025
Trusting Connections	CA	\$433,862	Ceo	\$122,413	\$118,901	2024
United Through Education	CA	\$432,009	Vice President, Director	\$58,229	\$56,558	2024
Above The Rest Academy	CA	\$428,548	President	\$76,500	\$74,305	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Neurotalent Works Inc	CA	\$473,288	Executive Director	\$109,341	\$109,341	2023
All Positives Possible	CA	\$426,122	Executive Director	\$111,455	\$111,455	2023
World Voices Media	CA	\$423,900	Executive Di	\$172,685	\$167,731	2024
Mothers-in-action Inc	CA	\$422,398	Board President & Ceo	\$81,000	\$91,073	2021
Fathers Table Mission	CA	\$481,194	Secretary	\$48,000	\$48,000	2023
Raise Funds Inc	CA	\$488,176	Ceo	\$36,000	\$34,967	2024
Assuaged Foundation Inc	CA	\$411,679	Vice President	\$3,150	\$3,060	2024
The Bay Area Mural Program Inc	CA	\$411,111	Executive Di	\$137,705	\$137,705	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to CA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

Sample, role match & sensitivity

PEER COUNT	115 organizations. Compensation range \$1–\$220,008; filing years 2020–2025.
SIZE BASIS	Matched on total revenue (\$450,603); for reference, expenses \$54,576 and assets \$436,201. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Serg Kagno, reported title "EXEC DIR/PRE", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	12 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Serg Kagno) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 10, 2026, comparing compensation against 115 similarly situated organizations (Same NTEE sector (P20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,920 is reasonable (approximately the 12th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 10, 2026.