

# Life Change Centers

Executive Director / CEO

This analysis benchmarks the total compensation of **Yuriy Kolesnikov, Executive Director / CEO** (\$15,461) against **every comparable organization** that fit the selection criteria — **88** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

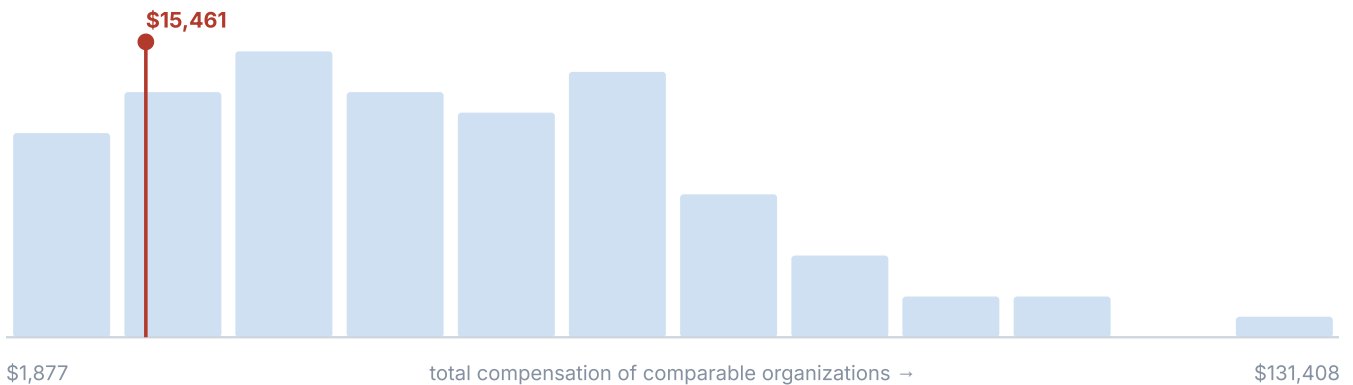
**Benchmarked executive:** Yuriy Kolesnikov — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F20).
BUDGET	Total revenue between \$144,051 and \$322,503 — 0.67x to 1.50x the subject's \$215,002 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F20), nationwide + budget 0.67–1.5x revenue.

**88** organizations qualified on sector, size, and geography → **88** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,441	\$23,635	\$43,255	\$61,788	\$76,662	<b>\$15,461</b>
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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 TX 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
<a href="#">Impactful Changes Inc</a>	MD	\$214,869	Ceo	\$25,000	<b>\$23,365</b>	2024
<a href="#">Gateway House Inc</a>	OH	\$215,484	Executive Director (From 6/22)	\$63,312	<b>\$69,016</b>	2023
<a href="#">Lifeboat Addiction Recovery Services</a>	MI	\$212,025	Executive Director	\$9,700	<b>\$10,009</b>	2024
<a href="#">Addiction Recovery Institute</a>	NC	\$211,585	President	\$24,000	<b>\$25,523</b>	2023
<a href="#">A Place Of Comfort Inc</a>	CA	\$220,156	Executive Dir.	\$75,500	<b>\$67,099</b>	2023
<a href="#">Hanani House</a>	MO	\$209,092	Director Of	\$21,112	<b>\$22,354</b>	2024
<a href="#">Rancho Park Recovery Inc</a>	CA	\$221,558	Ceo & Chair	\$40,000	<b>\$35,549</b>	2023
<a href="#">Iowa Board Of Certification</a>	IA	\$223,675	Executive Director	\$80,000	<b>\$87,568</b>	2024
<a href="#">Outsiders Anonymous</a>	TX	\$204,614	Program Director	\$30,000	<b>\$30,886</b>	2023
<a href="#">Unity Acres Inc</a>	NY	\$227,169	Officer	\$33,945	<b>\$30,664</b>	2024
<a href="#">110 Inc</a>	MA	\$228,430	President	\$65,000	<b>\$58,392</b>	2024
<a href="#">Epperson Ministries Inc</a>	TN	\$197,840	President	\$11,500	<b>\$12,442</b>	2023
<a href="#">Hope For Appalachia Incorporated</a>	WV	\$197,241	Director Of Development	\$26,980	<b>\$29,203</b>	2024
<a href="#">East Bay Mens Recovery Center</a>	CA	\$233,558	Executive Director	\$63,767	<b>\$55,046</b>	2024
<a href="#">Western Wellness Foundation Inc</a>	ND	\$233,635	Executive Director	\$79,095	<b>\$89,335</b>	2023
<a href="#">Helping Kids To Recover Inc</a>	CA	\$195,142	Ceo	\$10,000	<b>\$8,887</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Rzp Foundation Inc</a>	OH	\$195,108	Former Ed	\$42,500	<b>\$45,000</b>	2024
<a href="#">Teen Challenge Of Baltimore Inc</a>	MD	\$194,438	Executive Dir.	\$21,500	<b>\$20,094</b>	2024
<a href="#">Dothan Houston County Substance Abuse</a>	AL	\$193,222	Executive Director	\$55,428	<b>\$59,862</b>	2024
<a href="#">Cortez Addictions Recovery Services Inc</a>	CO	\$237,614	Executive Dir.	\$3,312	<b>\$3,175</b>	2024
<a href="#">The Carvel Club Inc</a>	IN	\$238,189	Executive Di	\$25,813	<b>\$28,016</b>	2023
<a href="#">Vpoids Inc</a>	CA	\$191,675	Member	\$120,000	<b>\$103,588</b>	2024
<a href="#">Lazarus Life Ministries</a>	OH	\$191,369	President	\$37,094	<b>\$40,436</b>	2023
<a href="#">Greater Milwaukee Central Office Inc</a>	WI	\$191,044	Executive Director	\$71,806	<b>\$74,968</b>	2024
<a href="#">Journey House Foundation Inc</a>	VA	\$190,969	Exec. Director/president	\$44,758	<b>\$43,202</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2024 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 TX 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 88 organizations. Compensation range \$1,877–\$131,408; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$215,002); for reference, expenses \$316,525 and assets \$133,298. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Yuriy Kolesnikov, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer 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	14 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	14 <sup>th</sup>
Reportable pay only (column D), adjusted	15 <sup>th</sup>
All sources (D + E + F), adjusted	14 <sup>th</sup>

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 (Yuriy Kolesnikov) 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 9, 2026, comparing compensation against 88 similarly situated organizations (Same NTEE sector (F20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,461 is reasonable (approximately the 14<sup>th</sup> 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 9, 2026.