

Rainbow Farms Inc

Executive Director / CEO

EIN 640784940

MS · NTEE P20Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leigh Ann Nosser, Executive Director / CEO** (\$27,000) against **every comparable organization** that fit the selection criteria — **155** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

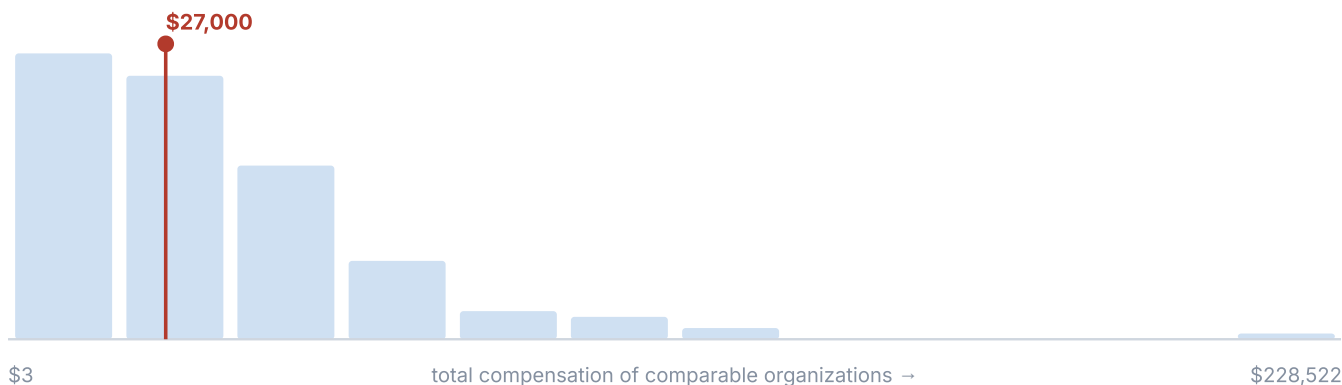
Benchmarked executive: Leigh Ann Nosser — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20Z).
BUDGET	Total revenue between \$60,927 and \$136,405 — 0.67x to 1.50x the subject's \$90,937 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

155 organizations qualified on sector, size, and geography → **155** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,286	\$14,615	\$27,994	\$49,671	\$67,910	\$27,000
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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 MS 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
Love Inc Of Eagle River	AK	\$91,503	Executive Di	\$6,965	\$6,156	2023
Bishop Joseph Ministries Inter	SD	\$89,921	President	\$42,000	\$42,848	2023
Lincoln Road Llc	ID	\$89,749	Chief Executive Officer	\$6,686	\$6,386	2024
Heavy Hands Heavy Hearts Foundation	CO	\$92,464	Board Member	\$75,000	\$66,478	2023
Transforming Power Fund	MI	\$93,303	Executive Director	\$56,538	\$52,397	2024
Manna Cafe Ci	VA	\$88,530	President	\$29,548	\$25,616	2024
Honor Bound Foundation Inc	CT	\$88,313	President	\$74,983	\$63,125	2024
Hope For Grieving Families	VA	\$88,080	Executive Director	\$47,917	\$41,541	2024
Selflessservice Inc	PA	\$87,194	Executive Di	\$28,800	\$26,549	2023
Juan Diez Rancheros	IA	\$86,839	Pres/exec Dir	\$47,537	\$46,734	2024
Winchester-frederick-clark Faith	VA	\$86,677	Executive Di	\$32,656	\$29,147	2023
True Community Development Corporation	NY	\$86,648	Executive Director	\$33,150	\$27,690	2023
Assist - Flathead Valley	MT	\$86,611	System Ceo	\$37,517	\$37,383	2023
Black Child Development Institute Colorado	CO	\$86,471	Affiliate President	\$31,582	\$27,994	2023
Mahp Foundation	MI	\$95,623	President	\$26,287	\$24,362	2024
Emotional Health Institute	CA	\$95,630	Admin	\$4	\$3	2024
Arc Of Wayne Foundation Inc	NY	\$96,113	Chief Executive Officer	\$19,703	\$15,986	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Flickinger Learning Center	IA	\$85,672	Executive Director	\$54,942	\$52,622	2025
Believe Community Services Inc	FL	\$85,360	Executive Director	\$325	\$283	2023
Village Resources Incorporated	NJ	\$85,329	Executive Director/ceo	\$24,500	\$20,221	2023
Breaking Ground Inc	IL	\$85,306	Executive Director	\$5,385	\$4,753	2024
St Marys Outreach Inc	OR	\$96,779	Co Director	\$4,200	\$3,605	2023
Voices Of Mercy Outreach Ministries Inc	LA	\$96,889	President	\$15,380	\$15,206	2024
Grant Road Holdings Inc	AZ	\$96,949	Ceo	\$57,526	\$49,674	2024
Heart Of Unlimited Boundaries	OH	\$84,571	Executive Di	\$39,788	\$38,955	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	155 organizations. Compensation range \$3–\$228,522; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$90,937); for reference, expenses \$126,002 and assets \$90,790.
ROLE MATCH	Leigh Ann Nossier, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 peers 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	46 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	39 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 (Leigh Ann Nossner) 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 155 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,000 is reasonable (approximately the 46th 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.