

Liberty University Foundation

Executive Director / CEO

EIN 541939910

VA · NTEE B11

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Deryl Edwards, Executive Director / CEO** (\$17,026) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Deryl Edwards — reported title “DIRECTOR/PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

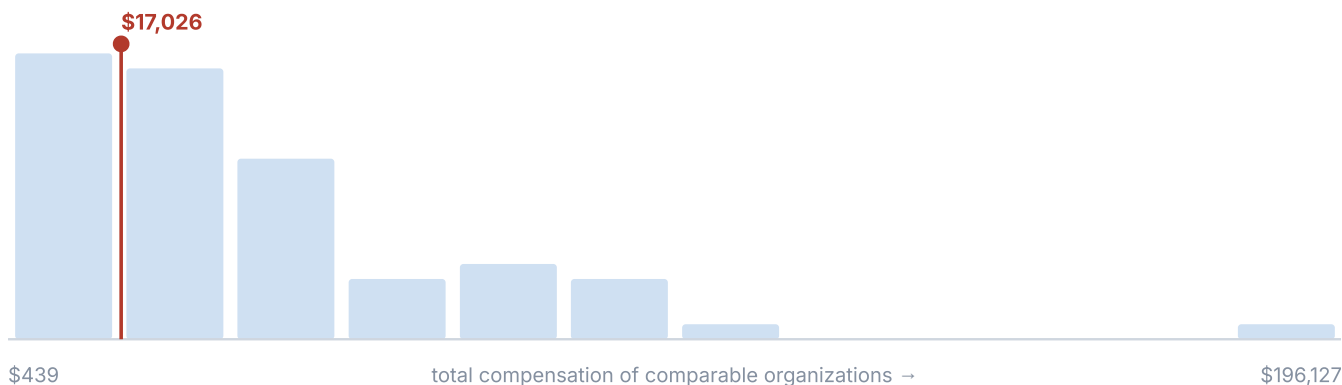
SECTOR Organizations sharing the subject's NTEE classification (B11).

BUDGET Total revenue between \$79,153 and \$177,208 — 0.67x to 1.50x the subject's \$118,139 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

64 organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,878	\$15,915	\$29,037	\$46,497	\$79,886	\$17,026
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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 VA 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
Butler Foundation	IN	\$121,511	President	\$64,768	\$68,710	2024
Friends And Foundation	CA	\$122,000	Executive Dir.	\$50,764	\$45,399	2023
C F Kellogg Est M M Kellogg Unitrust	NY	\$123,733	Trustee	\$18,277	\$16,615	2024
Ncssm Student & Constituent Support	NC	\$111,609	Executive Director	\$56,657	\$58,892	2024
Patterson Park Public Charter	MD	\$111,386	Executive Director	\$7,600	\$7,359	2023
Simi Valley Education Foundation	CA	\$111,186	Executive Direc	\$33,075	\$28,731	2024
Our House Community Investment	AR	\$126,049	Vice Chairman	\$11,199	\$12,664	2024
Ah Capital Campaign Inc	GA	\$126,583	President & Ceo	\$42,717	\$43,207	2024
Central Washington University Alumni	WA	\$126,733	Executive Director	\$31,835	\$28,673	2024
Pima County Library Foundation	AZ	\$108,956	Executive Director	\$65,291	\$65,033	2023
Pots Building For The Future	NY	\$127,704	President	\$18,860	\$17,144	2024
Washburn University Charitable Gift Fund	KS	\$127,901	President	\$49,918	\$52,852	2025
Timothy Christian Schools Foundation	IL	\$108,087	Secretary	\$39,775	\$40,499	2023
Oelc At Kennedy Qalich	NE	\$108,000	Educare Of Omaha Executive Director	\$15,345	\$16,603	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ghes Building Company	MN	\$107,956	Board Chair	\$5,654	\$5,786	2023
Global Campaign For Education-us	DC	\$129,276	Executive Director	\$114,917	\$101,445	2024
The Sumner G Rand Jr Foundation	FL	\$106,782	President	\$87,076	\$80,169	2025
Caribbean Consolidated Schools	PR	\$130,562	Head Of Scho	\$38,000	\$38,000	2023
1910 Properties	WA	\$130,590	President	\$29,159	\$26,262	2024
The Montgomery Academy Foundation	AL	\$131,040	Head Of School	\$19,179	\$21,459	2023
Patricia V Damon Scholarship Fund For The	WI	\$131,539	Trustee	\$5,000	\$5,408	2023
Shattuck - St Mary's School	MN	\$131,619	Cfo	\$14,480	\$14,818	2023
National Association Of College	OH	\$103,998	Senior Director Of Finance & Administration	\$18,379	\$19,583	2024
Michael J Connell Memorial Fund	CA	\$102,022	Co-trustee	\$49,000	\$42,564	2024
Extravagant Love Project	PA	\$135,234	Executive Di	\$43,395	\$43,533	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	64 organizations. Compensation range \$439–\$196,127; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$118,139); for reference, expenses \$8,591 and assets \$275,060. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Deryl Edwards, reported title "DIRECTOR/PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	30 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	50 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 (Deryl Edwards) 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 64 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$17,026 is reasonable (approximately the 30th 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.