

Fort Hudson Foundation Corp

Executive Director / CEO

EIN 223368083

NY · NTEE E99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Andrew Cruikshank, Executive Director / CEO** (\$107,908) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E99).

BUDGET Total revenue between \$25,876 and \$57,931 — 0.67x to 1.50x the subject's \$38,621 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

84 organizations qualified on sector, size, and geography

→ **84** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,071

\$15,413

\$32,126

\$61,294

\$150,134

\$107,908



● 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 NY 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
Mass Hospital Research & Educational	MA	\$38,866	President & Ceo	\$161,132	\$160,238	2024
Pathcheck Foundation	MA	\$38,200	President	\$33,750	\$33,563	2024
Jc Blair Memorial Hospital Foundation	PA	\$37,830	President	\$13,159	\$14,951	2023
South Pike Hospital Association Inc	MS	\$37,500	President	\$18,800	\$23,172	2024
Strategic Professional Solutions Inc	KS	\$39,887	Executive Director Retired	\$17,676	\$21,133	2024
Healthy Futures Armenia Inc	CA	\$37,116	Ceo	\$4,500	\$4,300	2024
Community Nursing Association Of	MA	\$40,131	Treasurer And Director	\$682	\$678	2024
Associated Universities Inc Retiree	DC	\$36,691	Trustee/president	\$68,897	\$66,907	2024
Harrisburg Medical Center Foundation	IL	\$41,100	President/ceo	\$128,446	\$139,745	2024
Tosa Foundation	TX	\$36,125	Director/president	\$20,842	\$23,072	2024
Kalispell Regional Medical	MT	\$36,004	System Co-ceo	\$43,294	\$51,646	2024
The Ecumenical Center Foundation	TX	\$36,000	Executive Director	\$23,322	\$25,817	2024
Chilton Memorial Hospital Auxiliary	NJ	\$35,937	Evp-chief Business & Strat	\$406,954	\$413,972	2023
Comprehensive Medical Mentoring Program	LA	\$41,470	President	\$53,373	\$65,039	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hospice Of Morrow County Inc	OH	\$41,550	Administrator	\$8,400	\$9,846	2024
Health Quest Home Care Inc (Licensed)	NY	\$35,599	Executive Director Of Hq Home Care	\$31,923	\$31,923	2024
Children's Hemiplegia And	TX	\$41,862	Executive Di	\$30,000	\$33,210	2024
Bert Fish Medical Center Auxiliary Inc	FL	\$42,124	Director/president	\$40	\$42	2024
National Institute For African American Health	OH	\$42,354	Executive Director	\$20,354	\$24,562	2023
Flury Place Inc	MD	\$34,836	President	\$20,272	\$21,593	2023
Promedica Physicians At Home Inc	OH	\$34,196	Ceo And President	\$5,857	\$7,068	2023
Missionwellness Foundation Inc	GA	\$43,096	Officer	\$11,310	\$12,957	2023
Health And Wellness Foundation Inc	IL	\$34,127	Director Of The Board	\$30,500	\$32,328	2025
Hebrew Health Care Inc	CT	\$43,200	President & Ceo	\$333,977	\$346,537	2024
Ibew 1393 Charity Foundation Inc	IN	\$43,219	Director	\$60,882	\$71,051	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **84** organizations. Compensation range \$42–\$566,116; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$38,621); for reference, expenses \$25,107 and assets \$25,401.
ROLE MATCH	Andrew Cruikshank, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	85 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	73 rd

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 (Andrew Cruikshank) 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 84 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$107,908 is reasonable (approximately the 85th 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.