

Form **990-EZ**
Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2015

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the **2015** calendar year, or tax year beginning **01-01-2015**, and ending **12-31-2015**

- B** Check if applicable
- Address change
 - Name change
 - Initial return
 - Final return/terminated
 - Amended return
 - Application pending

C Name of organization
BUTLER COUNTY DEVELOPMENT CORPORATION

Number and street (or P O box, if mail is not delivered to street address) Room/suite
20280 ROUTE 19 NO 6

City or town, state or province, country, and ZIP or foreign postal code
CRANBERRY TOWNSHIP, PA 16066

D Employer identification number
25-1736873

E Telephone number
(724) 591-8263

F Group Exemption Number ▶

G Accounting Method Cash Accrual Other (specify) ▶

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ N/A

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(4) ◀(insert no) 4947(a)(1) or 527

K Form of organization Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 690

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	
2	Program service revenue including government fees and contracts	458
3	Membership dues and assessments	
4	Investment income	
5a	Gross amount from sale of assets other than inventory	
5b	Less cost or other basis and sales expenses	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
6	Gaming and fundraising events	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	
6c	Less direct expenses from gaming and fundraising events	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	
7a	Gross sales of inventory, less returns and allowances	
7b	Less cost of goods sold	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
8	Other revenue (describe in Schedule O)	232
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	690
10	Grants and similar amounts paid (list in Schedule O)	
11	Benefits paid to or for members	
12	Salaries, other compensation, and employee benefits	
13	Professional fees and other payments to independent contractors	2,589
14	Occupancy, rent, utilities, and maintenance	
15	Printing, publications, postage, and shipping	
16	Other expenses (describe in Schedule O)	302
17	Total expenses. Add lines 10 through 16	2,891
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	-2,201
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	-14,616
20	Other changes in net assets or fund balances (explain in Schedule O)	-1,428
21	Net assets or fund balances at end of year. Combine lines 18 through 20	-18,245

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	212,526	22 240,482
23 Land and buildings		23
24 Other assets (describe in Schedule O)	72,858	24 41,273
25 Total assets	285,384	25 281,755
26 Total liabilities (describe in Schedule O)	300,000	26 300,000
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-14,616	27 -18,245

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?
PROVIDING FOR ECONOMIC DEVELOPMENT IN BUTLER COUNTY

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)

28 See Additional Data Table		
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	28a	
29		
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a) ▶	32	2,589

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MR ROSS GREEN CHAIRMAN	1 00	0	0	0
MR JAMES H FERGUSON VICE CHAIRMAN	1 00	0	0	0
MS KAREN L DIEHL TREASURER	1 00	0	0	0
MR THOMAS OLIVERIO SECRETARY	1 00	0	0	0
MR DON PRINGLE VICE TREASURER	1 00	0	0	0
MR RYAN WARHEIT BOARD MEMBER	1 00	0	0	0
MR DANIEL SANTORO BOARD MEMBER	1 00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the

instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

Table with 3 main columns: Question/Description, Yes, No. Rows include 33-45b covering topics like significant activity, changes, income, liquidation, political expenditures, loans, tax shelter, foreign accounts, and controlled entities.

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51
Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer	2016-11-15 Date
	KAREN DIEHL TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name TIMOTHY J MORGUS	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00229535
	Firm's name ▶ MAHER DUESSEL CPA'S			Firm's EIN ▶ 25-1622758	
	Firm's address ▶ 503 MARTINDALE STREET - SUITE 600 PITTSBURGH, PA 15212			Phone no (412) 471-5500	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Additional Data

Software ID:

Software Version:

EIN: 25-1736873

Name: BUTLER COUNTY DEVELOPMENT CORPORATION

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)

28

TO SATISFY THE CORPORATION'S EXEMPT PURPOSE, THE CORPORATION PROVIDES LOW INTEREST LOANS TO QUALIFIED PROJECTS WHOSE PURPOSE IS TO ALLEVIATE UNEMPLOYMENT AND MAINTAIN EMPLOYMENT IN BUTLER COUNTY AT A HIGH LEVEL

(Grants \$ 0)

If this amount includes foreign grants, check here . . .

28a

2,589

TY 2015 Transfers Personal Benefits Contracts Declaration

Name: BUTLER COUNTY DEVELOPMENT CORPORATION

EIN: 25-1736873

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

**SCHEDULE O
(Form 990 or
990-EZ)**Department of the
Treasury
Internal Revenue
Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2015**Open to Public
Inspection**Name of the organization
BUTLER COUNTY DEVELOPMENT CORPORATION**Employer identification number**

25-1736873

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION INTEREST INCOME AMOUNT 232
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION INSURANCE EXPENSE AMOUNT 302

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS	DESCRIPTION AUDIT ADJUSTMENT AMOUNT -1,428
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION NOTES RECEIVABLE - CURRENT PORTION BEG OF YEAR AMOUNT 44,176 END OF YEAR AMOUNT 26,835 DESCRIPTION NOTES RECEIVABLE - LONG-TERM, NET OF ALLOWANCE FOR DOUBTFUL ACCOUNTS BEG OF YEAR AMOUNT 28,682 END OF YEAR AMOUNT 8,288 DESCRIPTION DUE FROM OTHER GOVERNMENTS BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 6,150

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION NOTE PAYABLE BEG OF YEAR AMOUNT 300,000 END OF YEAR AMOUNT 300,000