

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

Short Form
Return of Organization Exempt From Income Tax
 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/form990ez.**

OMB No 1545-1150

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

- 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) ▶ _____

I Website: ▶ N/A

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

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

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 ▶ \$ 45,387

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		10	Grants and similar amounts paid (list in Schedule O)	10	
2	Program service revenue including government fees and contracts	2		11	Benefits paid to or for members	11	
3	Membership dues and assessments	3		12	Salaries, other compensation, and employee benefits	12	
4	Investment income	4		13	Professional fees and other payments to independent contractors	13	5,790
5a	Gross amount from sale of assets other than inventory	5a		14	Occupancy, rent, utilities, and maintenance	14	
b	Less cost or other basis and sales expenses	5b		15	Printing, publications, postage, and shipping	15	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		16	Other expenses (describe in Schedule O)	16	1,893
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16 ▶	17	7,683
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	37,704
b	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)	6b		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)	19	-45,413
c	Less direct expenses from gaming and fundraising events	6c		20	Other changes in net assets or fund balances (explain in Schedule O)	20	7,059
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		21	Net assets or fund balances at end of year Combine lines 18 through 20	21	-650
7a	Gross sales of inventory, less returns and allowances	7a					
b	Less cost of goods sold	7b					
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c					
8	Other revenue (describe in Schedule O)	8	45,387				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	45,387				

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	250,635	22	251,970
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	4,202	24	5,787
25 Total assets	254,837	25	257,757
26 Total liabilities (describe in Schedule O).	300,250	26	258,407
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	-45,413	27	-650

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

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

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

28 See Additional Data Table			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	
29		29a	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>			
30		30a	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>			
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) <input type="checkbox"/>		32	

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 GREGG SEMEL BOARD MEMBER	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 columns for question number, question text, and Yes/No response. Rows include questions 33 through 45b regarding organizational activities, financials, and foreign accounts.

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

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

Table with 5 columns: (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 "

Table with 3 columns: (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: ROSS GREEN CHAIRMAN Date: 2018-11-14

Paid Preparer Use Only Print/Type preparer's name: TIMOTHY J MORGUS Preparer's signature Date Check 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

TY 2017 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)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

2017

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Department of the Treasury
Internal Revenue Service

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 387 DESCRIPTION FORGIVENESS OF NOTE PAYABLE AMOUNT 45,000 TOTAL TO FORM 990-EZ, LINE 8 45,387

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION BAD DEBT EXPENSE AMOUNT 1,893

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS	DESCRIPTION PRIOR PERIOD 990 ADJUSTMENT AMOUNT 7,059

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION NOTES RECEIVABLE - CURRENT PORTION BEG OF YEAR AMOUNT 21,782 END OF YEAR AMOUNT 16,883 DESCRIPTION NOTES RECEIVABLE - LONG-TERM, NET OF ALLOWANCE FOR DOUBTFUL ACCOUNTS BEG OF YEAR AMOUNT -18,155 END OF YEAR AMOUNT -11,096 DESCRIPTION DUE FROM OTHER GOVERNMENTS BEG OF YEAR AMOUNT 575 END OF YEAR AMOUNT 0

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 255,000 DESCRIPTION OTHER LIABILITIES BEG OF YEAR AMOUNT 250 END OF YEAR AMOUNT 0 DESCRIPTION ACCOUNTS PAYABLE BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 3,407