Form **990-PF**

Department of the Treasury
Internal Revenue Service (77)

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2007

For calendar year 2007, or tax year beginning JAN 01, 2007, and ending DEC 31, 2007

G Check all that apply [ ] Initial return [ ] Final return [ ] Amended return [ ] Address change [ ] Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: CATTARAUGUS COUNTY SHERIFFS

Number/street (or P O box no if mail is not delivered to street address) Room/suite: 301 COURT STREET

City or town, state, and ZIP code: LITTLE VALLEY NY 14755

A Employer identification number: 16-1482485

B Telephone number (see the instructions): 716-938-9191

C If exemption application is pending, check here ▶ [ ]

D 1 Foreign organizations check here ▶ [ ]
2 Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

E If private foundation status was terminated under section 507(b)(1)(A) check here ▶ [ ]

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ [ ]

H Check type of organization [X] Section 501(c)(3) exempt private foundation
[ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 42,688.

J Accounting method [X] Cash [ ] Accrual
[ ] Other (specify) ____
(Part I, column (d) must be on cash basis)

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), & (d) may not necessarily equal the amounts in column (a) (see instructions))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ▶ [ ] if the foundation is not required to attach Sch B				
	3 Interest on savings and temp cash investments	29.	29.		
	4 Dividends and interest from securities				
	5a Gross rents				
	b (Net rental income or (loss))				
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less rtns & allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	73,894.			
	12 **Total.** Add lines 1 through 11	73,923.	29.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	225.			
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	70,614.			
	24 **Total operating and administrative expenses.** Add lines 13 through 23	70,839.			
	25 Contributions, gifts, grants paid				
	26 Total exp & disbursements Add lines 24 and 25	70,839.			
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	3,084.			
	b **Net investment income** (if neg , enter -0-)		29.		
	c **Adjusted net income** (if neg , enter -0-)				

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For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

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Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See inst)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	35,150.	38,204.	38,204.
	2 Savings and temporary cash investments	4,454.	4,484.	4,484.
	3 Accounts receivable ▶			
	Less allowance for doubtful accts ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U S and state govt obligations (attach schedule)			
	b Investments - corporate stock (attach schedule)			
	c Investments - corporate bonds (attach schedule)			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule)			
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	39,604.	42,688.	42,688.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	39,604.	42,688.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, ck. here ▶ [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see the instructions)	39,604.	42,688.	
	31 Total liabilities and net assets/fund balances (see the instructions)	39,604.	42,688.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	39,604.
2 Enter amount from Part I, line 27a	2	3,084.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	42,688.
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	42,688.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ & enter "N/A" on line 1 Date of ruling letter: ________ (attach copy of ruling letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V check here ▶ ☒ and enter 1% of Part I, line 27b	1	
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2	3	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	**Tax based on investment income** Subtract line 4 from line 3 If zero or less, enter -0-	5	0
6	Credits/Payments		
a	2007 estimated tax payments and 2006 overpayment credited to 2007 — 6a		
b	Exempt foreign organizations - tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter amount of line 10 to be: **Credited to 2008 estimated tax** ▶ Refunded ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		X
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see the instructions) ▶ NY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2007 or the taxable year beginning in 2007 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.	10		X

Part VII-A Statements Regarding Activities (Continued)

			Yes	No
11a	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11a		X
b	If "Yes," did the foundation have a binding written contract in effect on August 17, 2007, covering the interest, rents, royalties, and annuities described in the attachment for line 11a?	11b		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶

14 The books are in care of ▶ RONALD LOTT Telephone no ▶ 716-938-9111

Located at ▶ 301 COURT STREET LITTLE VALLEY NY ZIP+4 ▶ 14755

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

			Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2007?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2007, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2007? ☒ Yes ☐ No			
	If "Yes," list the years ▶ 2003, 2004, 2005, 2006			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see the instructions)	2b		X
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20___, 20___, 20___, 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2007 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2007)	3b		X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2007?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (Continued)

5a During the year did the foundation pay or incur any amount to
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
(4) Provide a grant to an organization other than a charitable, etc, organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see the instructions)? | 5b |
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No
If "Yes," attach the statement required by Regulations section 53 4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | X (No)
If you answered "Yes" to 6b, also file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? | 7b | X (No)

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred comp	(e) Expense account, other allowances
RONALD LOTT COURT ST NEW YORK	PRESIDENT	0		
JASON DRY COURT ST NY	VICE PRES	0		
TAMI WEDGE COURT ST NY	SECRETARY	0		
TAMMARA MOFFIT COURT ST NY	TREASURER	0		

2 Compensation of five highest-paid employees (other than those included on line 1 - see the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (Continued)

3 Five highest-paid independent contractors for professional services (see the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50 000	(b) Type of service	(c) Compensation
JIM NARDE 319 WEATFIELD ST NORTH TOWANDA NY 14120	YEAR BOOK FUNDRAISE	34,750.

Total number of others receiving over $50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See instructions 3	
Total Add lines 1 through 3 ▶	

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Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations, see the instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	3,532.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see the instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	3,532.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	3,532.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see the instructions)	4	53.
5	**Net value of noncharitable-use assets** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,479.
6	**Minimum investment return** Enter 5% of line 5	6	174.

Part XI Distributable Amount (see the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	174.
2 a	Tax on investment income for 2007 from Part VI, line 5	2a			
b	Income tax for 2007 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	
3	Distributable amount before adjustments Subtract line 2c from line 1			3	174.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	174.
6	Deduction from distributable amount (see the instructions)			6	
7	**Distributable amount as adjusted.** Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	174.

Part XII Qualifying Distributions (see the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc -total from Part I, column (d), line 26	1a	
b	Program-related investments-total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see the instructions)	5	
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see the instructions)

	(a) Corpus	(b) Years prior to 2006	(c) 2006	(d) 2007
1 Distributable amount for 2007 from Part XI, line 7				174.
2 Undistributed income, if any, as of the end of 2006				
a Enter amount for 2006 only			39,604.	
b Total for prior yrs 20___, 20___, 20___				
3 Excess distribs carryover, if any, to 2007				
a From 2002				
b From 2003				
c From 2004				
d From 2005				
e From 2006				
f **Total** of lines 3a through e				
4 Qualifying distributions for 2007 from Part XII, line 4 ▶ $				
a Applied to 2006, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see the instr)				
c Treated as distributions out of corpus (Election required - see the instructions)				
d Applied to 2007 distributable amount				
e Remaining amt distributed out of corpus				
5 Excess distribs carryover applied to 2007 (If an amount appears in column (d), the same amount must be shown in col (a))				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, & 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see the instructions				
e Undistributed income for 2006 Subtract line 4a from line 2a Taxable amount - see the instructions			39,604.	
f Undistributed income for 2007 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2008				174.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see the instructions)				
8 Excess distributions carryover from 2002 not applied on line 5 or line 7 (see the instructions)				
9 **Excess distributions carryover to 2008.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2003				
b Excess from 2004				
c Excess from 2005				
d Excess from 2006				
e Excess from 2007				

Part XIV Private Operating Foundations (see the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2007, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors.

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
Total			▶ 3a	
b Approved for future payment				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513 or 514 (c) Excl code	Excluded by section 512, 513 or 514 (d) Amount	(e) Related or exempt function income (See the instructions)
1 Program service revenue					
a DIRECT PUBLIC SUPP		60,791.			
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments		29.			
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or loss from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a POP MACHINE		13,103.			
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		73,923.			

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 73,923.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See the instructions)
1A	YEAR BOOK SALES TO FUND ORGANIZATION
1 3	INTEREST ON SAVINGS
11 A	POP MACHINE SALES TO BENEFIT ORGANIZATION

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Desc of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Ronald G Lott JR — 07-28-10 — PRESIDENT

Signature of officer or trustee — Date — Title

Paid Preparer's Use Only

	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See **Signature** in the instructions)
Preparer's signature ▶ LORI FINCH	07/21/2010		067-62-2953
Firm's name (or yours if self-employed), address, and ZIP code ▶ F F UNLIMITED 693 WILDWOOD AVENUE SALAMANCA NY 14779-		EIN ▶ 16-1460506	Phone no 716-945-5417

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No 1545-0047

2007

Name of organization	**Employer identification number**
CATTARAUGUS COUNTY SHERIFFS	16-1482485

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c) ( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.** (**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule - see instructions)

General Rule -

☐ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules -

☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than $1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc , purposes, but these contributions did not aggregate to more than $1,000 (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc , purpose Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of $5,000 or more during the year) . . . . . . ▶ $ ____________

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Detail Sheet 2007

Name: CATTARAUGUS COUNTY SHERIFFS   ID: 16-1482485

Description: PART 1 LINE 23

Type	Amount
POST OFFICE BOX FEE	40.
NYS FILING FEE	25.
RETURNED DEPOSIT ITEM	790.
YEAR BOOK SALES MARKETING FEE	34,750.
RETURNED CHECK FEE	395.
COFFEE MACHINE	360.
DONATIONS	24,212.
POP PURCHASED FOR MACHINE	9,524.
FRIDGE	518.
Total	70,614.

Cattaraugus County Sherrif's Employee Benevolent Association
2007 Income & Expenses from check book

Date	Year Book Sales	Date	Check #	Payee	Amount	Discription
2/13/2007	$1,331 68	1/2/2007	1980	Evelyn Kelley	$500.00	Donation
3/21/2007	$570 00	1/2/2007	1981	Wilson Family	$500 00	Donation
4/30/2007	$75 00	1/2/2007	1982	Charles Valerie Dick	$100.00	Donation
5/15/2007	$89 00	1/8/2007	1983	Fullers Financial	$225.00	Accounting
8/10/2007	$125 00	1/12/2007	1984	OPFFA Stress Hockey	$100 00	Donation
9/17/2007	$7,375 00	1/12/2007	1985	Catt County Aging	$100.00	Donation
9/17/2007	$11,170 00	1/24/2007	1986	Jason Denfrund Family	$500.00	Donation
10/1/2007	$13,465.00	1/24/2007	1987	Gogetti Anderson Family	$500.00	Donation
10/2/2007	$395 00	1/30/2007	1988	Salamanca Yearbook	$75 00	Donation
10/18/2007	$9,635 00	2/6/2007	1989	Joseph Crandall	$500 00	Donation
10/24/2007	$3,365.00	2/6/2007	1990	Catt Youth Wrestling	$500 00	Donation
11/20/2007	$395 00	2/6/2007	1991	Little Valley Youth Ice	$500 00	Donation
11/20/2007	$7,153 00	2/6/2007	1992	Randolph PTA Fair	$100 00	Donation
12/5/2007	$5,647 00	2/12/2007	1993	RCS After Prom Comm	$100 00	Donation
	$60,790 68	2/20/2007	1994	Bob Barth Fire	$500 00	Donation
		3/5/2007	1995	National Police Blood Hound	$250 00	Donation
		3/5/2007	1996	Big 30 Athletic Fund	$100.00	Donation
		3/7/2007	1997	Catt County Sherrifs	$375 14	Donation
		3/12/2007	1998	YMCA Strong Kids Campia	$500 00	Donation
			1999	VOID	$0 00	VOID
		3/26/2007	2000	Gregg & Barb Hallett	$500 00	Donation
		3/26/2007	2001	Janet Gilbert	$500 00	Donation
		3/26/2007	2002	Krict Family	$500 00	Donation
		3/26/2007	2003	Tason Ski Family	$500 00	Donation
		3/26/2007	2004	Sports Locker T-Shirt	$63 88	Donation
		3/29/2007	2005	Ellicottville Central School	$100 00	Donation
		4/3/2007	2006	Child Safety Bike Helmets	$1,296 00	Donation
		4/3/2007	2007	Postmaster	$40 00	PO Box Fee
		4/17/2007	2008	Mongillo Jewerlers Trophys	$212 22	Donation
		4/17/2007	2009	Schubert Enterprises Mugs	$712.97	Donation
		4/14/2007	2010	Kendall Club Bowling Tourn	$235 00	Donaton
		4/19/2007	2011	Cattaraugus County	$200 00	Donation
		4/23/2007	2012	William Welling Police Olym	$496 00	Donation
		4/28/2007	2013	BIlly Lanes	$920 00	Donation

Cattaraugus County Sherrif's Employee Benevolent Association
2007 Income & Expenses from check book

Date	Year Book Sales	Date	Check #	Payee	Amount	Discription
		5/1/2007	2014	Hospice	$100 00	Donation
		5/8/2007	2015	Signal 30 Benefit	$100 00	Donation
		5/8/2007	2016	Tuesday Nite League	$100 00	Donation
		5/11/2007	2017	East Otto Playground	$500 00	Donation
		5/14/2007	2018	NYS Dept of Law	$25 00	Fee
		5/25/2007	2019	Ride for Roswell	$100.00	Donation
		5/25/2007	2020	SW Catts Soccer	$100.00	Donation
		5/31/2007	2021	Brian Testa Family	$100 00	Donation
		6/6/2007	2022	Brian Canlon	$500.00	Donation
		6/15/2007	2023	Carl Auge Scholarship	$500.00	Donation
		6/15/2007	2024	Charolette Dudley Project	$125 00	Donation
		6/20/2007	2025	Big 30 Allstar Charity	$200 00	Donation
		6/27/2007	2026	Melanie Trummer Family	$500.00	Donation
		6/28/2007	2027	Studio 4 East T-Shirts	$474 80	Donation
		7/19/2007	2028	Walmart Bike Fair	$150.42	Donation
		8/3/2007	2029	Charity Softball	$100 00	Donation
		8/6/2007	2030	Dave Schuman Fair	$219 70	Donation
		8/9/2007	2031	Venessa Hichcock	$500 00	Donation
		8/28/2007	2032	M Arena Family	$500 00	Donation
		8/28/2007	2033	Richard Holman	$500 00	Donation
		8/28/2007	2034	Donation	$100 00	Donation
		9/13/2007	2035	Devine Leacock Family	$500 00	Donation
		9/18/2007	2036	NWTF	$250 00	Donation
		9/21/2007		Returned Deposit Item	$395 00	Returned Deposit Item
		9/27/2007	2037	James Narde	$12,750 00	Year Book Sales Marketing
		9/27/2007	2038	Little Valley Fire Dept	$100 00	Donation
		9/27/2007	2039	Thomas Kiglflinga Xmas	$50.00	Donation
		10/9/2007	2040	Lenny Barb Nagel	$500 00	Donation
		10/9/2007	2041	Salamanca Youth Wrestling	$500 00	Donation
		10/16/2007	2042	Nancy Mathews Donation	$100.00	Donation
				Returend Check	$395.00	Returned Check
		10/22/2007	2043	James Narde	$15,000 00	Year Book Fundraising
		11/6/2007	2044	Nancy Matthews	$500 00	Donation
		11/12/2007	2045	Montessori Childrens House	$100 00	Donation

Cattaraugus County Sherrif's Employee Benevolent Association
2007 Income & Expenses from check book

Date	Year Book Sales	Date	Check #	Payee	Amount	Discription
		11/15/2007	2046	Varitety Kids Telethon	$100 00	Donation
		11/15/2007	2047	Santa Sherrifs Program	$1,000 00	Donation
		11/20/2007	2048	James Narde	$7,000 00	Year Book Sales Marketing
		11/26/2007	2049	Little Valley Pee Wee Foot	$100 00	Donation
		11/26/2007	2050	Charistmas on Main St	$100.00	Donation
		11/26/2007	2051	Salamana Year Book	$115 00	Donation
		11/27/2007		Returned Deposit Item	$395.00	Returned Deposit Item
		12/6/2007	2052	Randolph Kids Wrestling	$100 00	Donation
		12/13/2007	2053	Catt Sherrif Coffee Machine	$360 00	Coffee Machine
					$58,206 13	

Cattaraugus County Sherrif's Employee Benevolent Association
2007 Income & Expenses from check book (pepsi)

Date	POP MACHIE	Date	Check #	Payee	Amount	Discription
1/10/2007	$1,823.00	1/12/2007	309	PEPSI COLA	$931.95	PURCHASE POP
3/9/2007	$2,287 00	1/30/2007	310	FOX VALLEY FLOWERS	$55.00	DONATION
4/10/2007	$346.85	2/12/2007	311	PEPSI COLA	$746.05	PURCHASE POP
4/27/2007	$2,214 00	2/20/2007	312	FOX VALLEY FLOWERS	$58.00	DONATION
6/11/2007	$1,498.57	3/12/2007	313	PEPSI COLA	$916.90	PURCHASE POP
7/13/2007	$1,261.00	3/12/2007	314	APEX TEXTIL GRAPHICS & THROW	$783.00	DONATION
8/10/2007	$757.60	3/26/2007	315	THURN BIRD ORIGNAL FOX FUNEF	$54 00	DONATION
10/5/2007	$2,034 75	3/29/2007	316	CASH BILL WELLING KEN RICE ME	$70.00	DONATION
10/25/2007	$880.00	4/9/2010	317	PEPSI COLA	$767.75	PURCHASE POP
	$0 00	5/15/2007	318	PEPSI COLA	$786 15	PURCHASE POP
	$0 00	6/12/2007	319	PEPSI COLA	$944 78	PURCHASE POP
	$0.00	7/11/2007	320	PEPSI COLA	$772.92	PURCHASE POP
Total	$13,102 77	8/14/2007	321	PEPSI COLA	$763.76	PURCHASE POP
		9/12/2007	322	PEPSI COLA	$385 38	PURCHASE POP
		9/17/2007	323	BLANCHARD FLORIST LEACOCK F	$71 23	DONATION
		9/27/2007	324	OLEAN BLDG FIDGE	$518.00	DONATION
		10/9/2007	325	PEPSI COLA	$696 62	PURCHASE POP
		10/20/2007	326	SHERIFFS BALL	$1,094 48	DONATION
		11/6/2007	327	PEPSI COLA	$769.30	PURCHASE POP
		12/8/2007	328	ALLE AMERICAN LEGION	$330.00	DONATION
		12/8/2007	329	TOM KIGHTLINGER	$75 00	DONATION
		12/6/2007	330	PEPSI COLA	$1,042.91	PURCHASE POP
				TOTAL CHECKS	$12,633.18	

BEGINING BANK BALANCE	$32.20
PLUS DEPOSITS	$13,102.77
MINUS CHECKS	$12,633.18
ENDING BALANCE	$501.79
BANK BALANCE	$501.79
OFF	$0.00