



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-2

Sheila Mahony, Treasurer  
Cablevision Systems Corporation  
Political Action Committee  
111 Stewart Avenue  
Bethpage, NY 11714

Identification Number: C00197863

APR 26 2000

Reference: Year End Report (7/1/99-12/31/99)

Dear Ms. Mahony:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Commission Regulations require that a committee disclose the identification of all individuals who contribute in excess of \$200 in a calendar year. (11 CFR §104.3(a)(4)(i)) Identification for an individual is defined as the full name, mailing address, occupation and name of employer. (11 CFR §100.12) Your report discloses contributions from individuals for which the identification is not complete.

You must provide the missing information, or if you are unable to do so, you must demonstrate that "best efforts" have been used to obtain the information. To establish "best efforts," you must provide the Commission with a detailed description of your procedures for requesting the information. Establishing "best efforts" is a three-fold process.

First, your original solicitation must include a clear and conspicuous request for the contributor information and must inform the contributor of the requirements of federal law for the reporting of such information. (11 CFR §104.7(b)(1))

Second, if the information is not provided, you must make one follow-up, stand alone effort to obtain this information, regardless of whether the contribution(s) was solicited or not. This effort must occur no later than 30 days after receipt of the contribution and may be in the form of a written request or an oral request documented in writing. (11 CFR § 104.7(b)(2)) The request must:

- clearly ask for the missing information, without soliciting a contribution;
- inform the contributor of the requirements of federal law for the reporting of such information, and
- if the request is written, include a pre-addressed post card or return envelope.

Third, if you receive contributor information after the contribution(s) has been reported, you shall either a) file with your next regularly scheduled report, an amended memo Schedule A listing all the contributions for which additional information was received; or b) file on or before your next regularly scheduled reporting date, amendments to the report(s) originally disclosing the contribution(s). (11 CFR §104.7(b)(4))

Please provide the missing information or a detailed description of your procedures for requesting the information. For more information on demonstrating "best efforts," please refer to the Campaign Guide.

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted per pay period for each contributor. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

-Please amend Schedule B supporting Line 23 by providing the office sought including state and congressional district, if applicable, for each contribution made to a federal candidate or political committee. 11 CFR §104.3(b)(3)(ii) and (v)

-For future reporting, please be advised that only contributions to federal candidates and political committees should be itemized on a separate Schedule B supporting Line 23 of the Detailed Summary Page. Contributions to non-federal candidates and committees should be itemized on Schedule B supporting Line 29.

-Your report includes computer produced formats of Schedules A and B. Computer produced formats may only be used upon prior approval of the Commission. You should submit a separate sample format with a cover letter requesting approval. Until your format has been approved, FEC forms must be used. 11 CFR §104.2(d)

If the software your committee is using to produce the Schedules of the FEC FORM 3X does not allow you to electronically file your report, you may want to call the vendor who produced your software to inquire about the availability of a software upgrade that includes electronic filing. A number of commercial software companies have added electronic filing capability to their products. A list of these companies is available on the FEC web site, <http://www.fec.gov>.

Alternatively, freeware (FECfile) available from the FEC, can help you complete and file your reports electronically. It installs easily, computerizes every schedule in the FEC FORM 3X, contains features to help you avoid common errors, allows you to file electronically, and has free technical support for your questions. You may obtain your free copy by downloading FECfile from our web site, <http://www.fec.gov>, or by calling the Electronic Filing Office at (202) 694-1307.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (300) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,



Andrew J. Dodson  
Senior Reports Analyst  
Reports Analysis Division

# PAYROLL DEDUCTIONS

SCHEDULE A		ITEMIZED RECEIPTS		Use separate attachment for each category if the Detailed Summary Page	PAGE	OF
Contributions from Individuals					FOR LINE NUMBER	
Any information shown on such Reports and Statements may not be used for the purpose of reporting contributions or for campaign purposes, other than using the name and address of any political committee to solicit contributions from such committee.					11	(a)(3)
NAME OF COMMITTEE (If Full)						
National Organization PAC 000000001						
A. Full Name, Mailing Address and ZIP Code		Name of Employer		Date Rec'd (M, Y, YR)	Amount of Each Receipt for Period	
Anne Sullivan 21 18th Street City, State ZIP		National Organization, Inc.		payroll deduction	\$90.00	
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Personal <input type="checkbox"/> General		Occupation		Aggregate Year-to-Date	(\$18 biweekly)	
Rodney Jones 551 Hainsbury Road City, State ZIP		National Organization, Inc.		payroll deduction	\$120.00	
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Personal <input type="checkbox"/> General		Occupation		Aggregate Year-to-Date	(\$20 biweekly)	

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

# IN-KIND CONTRIBUTIONS

SCHEDULE A		ITEMIZED RECEIPTS		Use separate attachment for each category if the Detailed Summary Page	PAGE	OF
Contributions from Individuals					FOR LINE NUMBER	
Any information shown on such Reports and Statements may not be used for the purpose of reporting contributions or for campaign purposes, other than using the name and address of any political committee to solicit contributions from such committee.					11	(a)(3)
NAME OF COMMITTEE (If Full)						
National Organization PAC 000000001						
A. Full Name, Mailing Address and ZIP Code		Name of Employer		Date Rec'd (M, Y, YR)	Amount of Each Receipt for Period	
Martin L. Kress 4 River Road City, State ZIP		National Organization, Inc.		8/19/84	\$3,889.00 (IN-KIND) (RAFFLE PRIZE)	
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Personal <input type="checkbox"/> General		Occupation		Aggregate Year-to-Date		

# Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

**EXAMPLE:** During an election year, a corporate manager authorizes her employer to deduct \$15 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$285. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

SCHEDULE B		ITEMIZED DISBURSEMENTS		Use separate attachment for each category if the Detailed Summary Page	PAGE	OF
Operating Expenditures/Other Federal					FOR LINE NUMBER	
Any information shown on such Reports and Statements may not be used for the purpose of reporting contributions or for campaign purposes, other than using the name and address of any political committee to solicit contributions from such committee.					21	(b)
NAME OF COMMITTEE (If Full)						
National Organization PAC 000000001						
A. Full Name, Mailing Address and ZIP Code		Purpose of Disbursement		Date Rec'd (M, Y, YR)	Amount of Each Disbursement for Period	
Martin L. Kress 4 River Road City, State ZIP		Traffic prize		8/19/84	\$5,000.00 (IN-KIND CONTRIBUTION)	
Receipt for: <input type="checkbox"/> Cash <input type="checkbox"/> Personal <input type="checkbox"/> General		Disbursement to: <input type="checkbox"/> Personal <input type="checkbox"/> Other		Aggregate Year-to-Date		

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

# In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See page 8 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

Next, it covers the various methods used for recording transactions, such as the double-entry system. This system ensures that every transaction is recorded in two accounts, one as a debit and one as a credit, which helps in maintaining the balance of the books. The document provides a detailed explanation of how to set up and use a double-entry system, including the use of T-accounts and the preparation of a trial balance.

The document then discusses the importance of proper classification of transactions. It explains how to distinguish between different types of expenses, such as operating expenses and capital expenses, and how to record them accordingly. It also covers the treatment of income and how to calculate net income or loss for a period.

Finally, the document provides a summary of the key points discussed and offers some practical advice for maintaining accurate financial records. It stresses the importance of consistency, accuracy, and regular review of the books. The document concludes by stating that a well-maintained set of financial records is essential for the success of any business and for making informed financial decisions.