

This form is effective beginning with the July 1 to December 30, 2025, accounting period (2025/2). If you are filing for a prior accounting period, contact the Licensing Section for the correct form.

SA1-2E
Short Form

STATEMENT OF ACCOUNT
for Secondary Transmissions by
Cable Systems (Short Form)

General instructions are located
in the first tab of this workbook.

FOR COPYRIGHT OFFICE USE ONLY	
DATE RECEIVED	AMOUNT
7/17/2026	\$
	ALLOCATION NUMBER

Return completed workbook by
email to

coplicsoa@copyright.gov

For additional information, contact:

A	ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))	
	2026/1 Period 1 = January 1 - June 30 Period 2 = July 1 - December 31 Barcode Data Filing Period (optional - see instructions)	
B Owner	Instructions: Give the full legal name of the owner of the cable system. If the owner is a subsidiary of another corporation, give the full corporate title of the subsidiary, not that of the parent corporation. List any other name or names under which the owner conducts the business of the cable system. If there were different owners during the accounting period, only the owner on the last day of the accounting period should submit a single statement of account and royalty fee payment covering the entire accounting period.	
	☐	61742 Check here if this is the system's first filing. If not, enter the system's ID number assigned by the Licensing Section.
	LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM	
	SPENCER MUNICIPAL UTILITIES	
	BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)	
	MAILING ADDRESS OF OWNER OF CABLE SYSTEM	
	520 2ND AVE E SUITE 1 (Number, street, rural route, apartment, or suite number)	
	SPENCER, IA 51301 (City, town, state, zip)	
	C System	INSTRUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these names already appear in space B. In line 2, give the mailing address of the system, if different from the address given in space B.
1		IDENTIFICATION OF CABLE SYSTEM:
2		MAILING ADDRESS OF CABLE SYSTEM: (Number, street, rural route, apartment, or suite number) (City, town, state, zip code)

Privacy Act Notice: Section 111 of Title 17 of the United States Code authorizes the Copyright Office to collect the personally identifying information (PII) requested on this form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address, and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Office's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal sufficiency of the filing, a determination that would be made by a court of law.

Add Rows as Necessary

Add Rows as Necessary

SYSTEM ID#

61742

H

**Primary Transmitters:
Radio**

Column 4: Give the station's location (the community to which the station is licensed by the FCC or, in the case of Mexican or Canadian stations, if any, the community with which the station is identified).

[illegible]

[illegible]

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: SPENCER MUNICIPAL UTILITIES	SYSTEM ID# 61742
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. Enter the total of all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary transmission service (as identified in space E) during the accounting period. For a further explanation of how to compute this amount, see page (vii) of the general instructions located in the paper SA1-2 form. Gross receipts from subscribers for secondary transmission service(s) during the accounting period. \$ 420,783.17 (Amount of gross receipts) IMPORTANT: You must complete a statement in space P concerning gross receipts.	
L Copyright Royalty Fee	COPYRIGHT ROYALTY FEE Instructions: To compute the royalty fee you owe: • Complete block 1, block 2, or block 3. • Use block 1 if the amount of gross receipts in space K is \$137,100 or less. • Use block 2 if the amount of gross receipts in space K is more than \$137,100 but less than or equal to \$263,800. • Use block 3 if the amount of gross receipts in space K is more than \$263,800 but less than \$527,600. See page (vi) of the general instructions located in the paper SA1-2 form for more information.	
BLOCK 1: GROSS RECEIPTS OF \$137,100 OR LESS		
Instructions: As a cable system with gross receipts of \$137,100 or less, the royalty fee that you must pay for this six-month accounting period is \$52.00.		
Line 1. Royalty fee for accounting period		
Line 2. Interest charge. Enter the amount from line 4, space Q, page 8 0.00		
Line 3. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 1 and 2		
BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,100)		
1. Base amount under statutory formula \$ 263,800.00		
2. Enter amount of gross receipts from space K		
3. Subtract line 2 from line 1		
4. Enter the amount of gross receipts from space K		
5. Enter the amount from line 3		
6. Subtract line 5 from line 4		
7. Multiply line 6 by .005 (enter figure here)		
8. Interest charge. Enter the amount from line 4, space Q, page 8 0.00		
9. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 7 and 8		
BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$527,600)		
1. Enter the amount of gross receipts from space K \$ 420,783.17		
2. Base amount under statutory formula \$ 263,800.00		
3. Subtract line 2 from line 1 \$ 156,983.17		
4. Multiply line 3 by .01 \$ 1,569.83		
5. Royalty due on the first \$263,800 of gross receipts (under statutory formula) \$ 1,319.00		
6. Interest charge. Enter the amount from line 4, space Q, page 8 0.00		
7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4, 5, and 6 \$ 2,888.83		
FILING FEE AND TOTAL REMITTANCE DUE		
Filing Fee and Total Remittance Due	1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above) \$ 2,888.83 2. Filing Fee (See the instructions for more information on filing fee calculations) \$ 20.00 3. TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD. Add lines 2 and 3 \$ 2,908.83	
EFT Trace # or TRANSACTION ID # 28483MRD		
Important: Your remittance must be in the form of an electronic payment payable to the Register of Copyrights. See Circular 74 for more information.		

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: SPENCER MUNICIPAL UTILITIES	SYSTEM ID# 61742
M Channels	CHANNELS Instructions: You must give (1) the number of channels on which the cable system carried television broadcast stations to its subscribers, and (2) the cable system's total number of activated channels during the accounting period. 1. Enter the total number of channels on which the cable system carried television broadcast stations 19 2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services 207	
N Individual to Be Contacted for Further Information	INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual we can contact about this statement of account.) Name <u>Trish Bruning</u> Telephone <u>712-580-5874</u> Address <u>520 2nd Ave E, Suite 1</u> (Number, street, rural route, apartment, or suite number) <u>Spencer, IA 51301</u> (City, town, state, zip) Email <u>trish.bruning@smunet.net</u> Fax (optional) <u>712-580-5888</u>	
O Certification	CERTIFICATION (This statement of account must be certified and signed in accordance with Copyright Office regulations) • I, the undersigned, hereby certify that (Check one, <i>but only one</i> , of the boxes.) ☐ (Owner other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space B; or ☐ (Agent of owner other than corporation or partnership) I am the duly authorized agent of the owner of the cable system as identified in line 1 of space B and that the owner is not a corporation or partnership; or ☐ (Officer or partner) I am an officer (if a corporation) or a partner (if a partnership) of the legal entity identified as owner of the cable system in line 1 of space B. • I have examined the statement of account and hereby declare under penalty of law that all statements of fact contained herein are true, complete, and correct to the best of my knowledge, information, and belief, and are made in good faith. [18 U.S.C., Section 1001(1986)]  X /s/ Trish Bruning Enter an electronic signature on the line above to certify this statement. Enter signature using an "/s/ signature" (e.g., /s/ John Smith) Typed or printed name: <u>Trish Bruning</u> Title: <u>Accountant</u> (Title of official position held in corporation or partnership) Date: <u>7/17/2026</u>	

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LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

SPENCER MUNICIPAL UTILITIES

61742

SPECIAL STATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS

The Satellite Home Viewer Act of 1988 amended Title 17, section 111(d)(1)(A), of the Copyright Act by adding the following sentence:

"In determining the total number of subscribers and the gross amounts paid to the cable system for the basic service of providing secondary transmissions of primary broadcast transmitters, the system shall not include subscribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119."

For more information on when to exclude these amounts, see the note on page (vii) of the general instructions located in the paper SA1-2 form.

During the accounting period, did the cable system exclude any amounts of gross receipts for secondary transmissions made by satellite carriers to satellite dish owners?

☐ NO

☐ YES. Enter the total here and list the satellite carrier(s) below. \$
P
**Special Statement
Concerning Gross
Receipts Exclusion**

Name

Mailing Address

Name

Mailing Address

INTEREST ASSESSMENT

You must complete this worksheet for those royalty payments submitted as a result of a late payment or underpayment. For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form.

Line 1 Enter the amount of late payment or underpayment

x

Line 2 Multiply line 1 by the interest rate* and enter the sum here

x

days

Line 3 Multiply line 2 by the number of days late and enter the sum here

x 0.00274

Line 4 Multiply line 3 by 0.00274** and enter here

in space L (page 6), block 1, line 2, or block 2, line 8, or block 3, line 6

\$

(interest charge)

* To view the interest rate chart click on www.copyright.gov/licensing/interest-rate.pdf. For further assistance please contact the Licensing Division at (202) 707-8150 or licensing@copyright.gov.

** This is the decimal equivalent of 1/365, which is the interest assessment for one day late.

NOTE: If you are filing this worksheet covering a statement of account already submitted to the Copyright Office, please list below the owner, address, first community served, ID number, and accounting period as given in the original filing.

Owner

Address

ID number

First community served

Accounting period

Q**Interest Assessment**

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