

**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
1/30/2026	\$
	ALLOCATION NUMBER

Return completed workbook by  
 email to

[coplicsoa@copyright.gov](mailto:coplicsoa@copyright.gov)

For additional information,  
 contact the U.S. Copyright  
 Office Licensing Section at  
 (202) 707-8150.

**Licensing Section**  
 Digitally signed  
 by Licensing  
 Section  
 Date: 2026.04.13  
 11:42:14 -04'00'

<b>A</b>	<p><b>ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))</b></p> <p>2025/2      Period 1 = January 1 - June 30      Period 2 = July 1 - December 31</p> <p>Barcode Data Filing Period (optional - see instructions)</p>
<b>B</b> Owner	<p><b>Instructions:</b>                  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.</p> <p>List any other name or names under which the owner conducts the business of the cable system.</p> <p>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.</p> <p><input type="checkbox"/> Check here if this is the system's first filing. If not, enter the system's ID number assigned by the Licensing Section. <span style="float: right;">62205</span></p> <p><b>LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM</b>                  City of Fosston</p> <p><b>BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)</b></p> <p><b>MAILING ADDRESS OF OWNER OF CABLE SYSTEM</b>                  220 1st St E  <small>(Number, street, rural route, apartment, or suite number)</small>                  Fosston, MN 56542  <small>(City, town, state, zip)</small></p>
<b>C</b> System	<p><b>INSTRUCTIONS:</b> 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.</p> <p>1 <b>IDENTIFICATION OF CABLE SYSTEM:</b></p> <p>2 <b>MAILING ADDRESS OF CABLE SYSTEM:</b>  <small>(Number, street, rural route, apartment, or suite number)</small>  <small>(City, town, state, zip code)</small></p>

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Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

City of Fosston

62205

D

Area Served

Instructions: List each separate community served by the cable system. A "community" is the same as a "community unit" as defined in FCC rules: "a separate and distinct community or municipal entity (including unincorporated communities within unincorporated areas and including single, discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you list will serve as a form of system identification hereafter known as the "first community." Please use it as the first community on all future filings. Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below the identified city.

First Community

CITY OR TOWN

COUNTY

STATE

Fosston

MN

Add Rows as Necessary









<b>Name</b>	LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>City of Fosston</b>	<b>SYSTEM ID#</b> <b>62205</b>
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<b>K</b> <b>Gross Receipts</b>	<p><b>GROSS RECEIPTS</b>  <b>Instructions:</b> 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. . . . .</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;"></td> <td style="text-align: right; border: 1px solid black;"><b>\$ 60,474.04</b></td> </tr> <tr> <td></td> <td style="text-align: right; font-size: small;">(Amount of gross receipts)</td> </tr> </table> <p><b>IMPORTANT:</b> You must complete a statement in space P concerning gross receipts.</p>		<b>\$ 60,474.04</b>		(Amount of gross receipts)
	<b>\$ 60,474.04</b>				
	(Amount of gross receipts)				

<b>L</b> <b>Copyright Royalty Fee</b>	<p><b>COPYRIGHT ROYALTY FEE</b>  <b>Instructions:</b> 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.</p>
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**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 . . . . .	<b>\$ 52.00</b>
Line 2. Interest charge. Enter the amount from line 4, space Q, page 8 . . . . .	<b>0.00</b>
Line 3. <b>TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD.</b> Add lines 1 and 2 . . . . .	<b>\$ 52.00</b>

**BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,100)**

1. Base amount under statutory formula . . . . .	<b>\$ 263,800.00</b>
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 . . . . .	<b>0.00</b>
9. <b>TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD.</b> 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 . . . . .	
2. Base amount under statutory formula . . . . .	<b>\$ 263,800.00</b>
3. Subtract line 2 from line 1 . . . . .	
4. Multiply line 3 by .01 . . . . .	
5. Royalty due on the first \$263,800 of gross receipts (under statutory formula) . . . . .	<b>\$ 1,319.00</b>
6. Interest charge. Enter the amount from line 4, space Q, page 8 . . . . .	<b>0.00</b>
7. <b>TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD.</b> Add lines 4, 5, and 6 . . . . .	

**FILING FEE AND TOTAL REMITTANCE DUE**

<b>Filing Fee and Total Remittance Due</b>	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above) . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;"><b>\$ 52.00</b></td> </tr> <tr> <td>2. Filing Fee (See the instructions for more information on filing fee calculations) . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;"><b>\$ 15.00</b></td> </tr> <tr> <td>3. <b>TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD.</b> Add lines 2 and 3 . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;"><b>\$ 67.00</b></td> </tr> </table>	1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above) . . . . .	<b>\$ 52.00</b>	2. Filing Fee (See the instructions for more information on filing fee calculations) . . . . .	<b>\$ 15.00</b>	3. <b>TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD.</b> Add lines 2 and 3 . . . . .	<b>\$ 67.00</b>
1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above) . . . . .	<b>\$ 52.00</b>						
2. Filing Fee (See the instructions for more information on filing fee calculations) . . . . .	<b>\$ 15.00</b>						
3. <b>TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD.</b> Add lines 2 and 3 . . . . .	<b>\$ 67.00</b>						


EFT Trace # or TRANSACTION ID # 27V5SE04

[Important: Your remittance must be in the form of an electronic payment payable to the Register of Copyrights. See Circular 74 for more information.](#)

<b>Name</b>	LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>City of Fosston</b>	<b>SYSTEM ID#</b> <b>62205</b>
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<b>M</b>  <b>Channels</b>	<p><b>CHANNELS</b></p> <p><b>Instructions:</b> 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.</p> <p>1. Enter the total number of channels on which the cable system carried television broadcast stations . . . . . <span style="border: 1px solid black; padding: 2px 20px;">72</span></p> <p>2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services . . . . . <span style="border: 1px solid black; padding: 2px 20px;">72</span></p>
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<b>N</b>  <b>Individual to Be Contacted for Further Information</b>	<p><b>INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED</b> (Identify an individual we can contact about this statement of account.)</p> <p>Name <u><b>Dyana Dunnigan</b></u> Telephone <u><b>218-435-1959</b></u></p> <p>Address <u><b>220 1st St E, PO Box 239</b></u> (Number, street, rural route, apartment, or suite number)</p> <p><u><b>Fosston, MN 56542</b></u> (City, town, state, zip)</p> <p>Email <u><a href="mailto:dyana@fosston.com">dyana@fosston.com</a></u> Fax (optional) _____</p>
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<b>O</b>  <b>Certification</b>	<p><b>CERTIFICATION</b> (This statement of account must be certified and signed in accordance with Copyright Office regulations)</p> <ul style="list-style-type: none"> <li>I, the undersigned, hereby certify that (Check one, <i>but only one</i>, of the boxes.)</li> </ul> <p><input type="checkbox"/> (Owner other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space B; or</p> <p><input checked="" type="checkbox"/> (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</p> <p><input type="checkbox"/> (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.</p> <ul style="list-style-type: none"> <li>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)]</li> </ul> <p style="text-align: center;"> <u><b>X /s/ Cassie Heide</b></u></p> <p>Enter an electronic signature on the line above to certify this statement. Enter signature using an "/s/ signature" (e.g., /s/ John Smith)</p> <p>Typed or printed name: <u><b>Cassie Heide</b></u></p> <p>Title: <u><b>City Administrator</b></u> (Title of official position held in corporation or partnership)</p> <p>Date: <u>1/30/2026</u></p>
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LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

City of Fosston

62205

**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](http://www.copyright.gov/licensing/interest-rate.pdf). For further assistance please contact the Licensing Division at (202) 707-8150 or [licensing@copyright.gov](mailto: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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