NORTH STAR ELECTRIC COOPERATIVE

2015 Annual Report

Presented by the Enlightener
October 2015
Mission Statement

To improve the lives of our member-owners and community by responsibly providing clean, affordable electric energy and other beneficial services while maintaining the very highest standards of performance and member satisfaction.

Service since:
Julian Brzoznowski ........... 1983
Steve Arnesen ............... 1986
Bruce Polkinghorne.......... 1989
Michael Hanson .............. 1994
Randy Bergan ................. 1999
Mike Trueman ................ 2002
Lorraine Nygaard ............ 2007
All electric utilities receive federal subsidies in one form or another. Calculations based on federal government financial reports show that rural electric cooperatives receive the least federal amount of subsidy per customer. This is in spite of the fact that rural electric cooperatives serve only eight consumers per mile of line compared to 34 for investor-owned (such as Minnesota Power) and 48 for city-owned utilities.

Electric cooperatives began to spread across rural America after President Franklin D. Roosevelt created the Rural Electrification Administration (REA) in 1935. The Executive Order establishing the REA and the passage of the REA Act a year later marked the first steps in a public-private partnership. It has over the last 75 years bridged the vast expanse of rural America to bring electric power to businesses and communities willing to organize cooperatively and accept responsibility for the provision of safe, affordable and reliable electric power.

Today more than 900 electric cooperatives power Alaskan fishing villages, dairy farms in Vermont and the suburbs and exurbs in between. They provide reliable and technologically advanced service to 42 million Americans while maintaining a unique consumer-focused approach to business.
Cooperative, our G&T (generation and transmission) cooperative, has made huge, but costly, strides to significantly reduce emissions, integrate large amounts of wind energy, and operates in one of only seven states that meet all of the EPA’s strict federal ambient air quality standards. But instead of rewarding our good stewardship, the EPA unveiled its final rule that changed our carbon dioxide reduction target from one of the lowest in the nation to the second highest – from 11 percent to 45 percent. On top of that, we have just one year to decide how to radically transform the energy industry. You can read more about this from Mac McLennan, Minnkota president & CEO, in his Power Supply Report on page 8.

When we celebrated our 75th anniversary with many of you in June, we looked back at the dramatic changes that have occurred in that amount of time. The 4-H club helped us think about what life would be like without electricity. Most of us don’t remember getting electricity for the first time, but some do. We think you’ll enjoy the letter provided by member Gloria Baade that is reprinted on the adjacent page.

As we close that chapter, we turn our focus to the future – the NEXT 75 years.

How will our electricity be generated? What technology will be developed that will transform our everyday living (Mark Estad, 251-21-084-03)? Will carbon become a useful commodity, similar to gasoline, which used to be a hard-to-get-rid-of, worthless by-product of the oil refining process?

The big question is, “What is the future of coal?” We have an estimated 800-year supply in our backyard. Minnkota Power located on our front lawn. (See how it’s working by checking out our website: www.nse.coop.)

We continued to bring your concerns to St. Paul, Minn., and Washington, D.C.

Financially, we had a good year in 2014. 2015 has been a bit different with decreased sales, which appears to be impacted by all the help we give members to reduce their energy consumption. Because some of your cooperative’s fixed costs to provide reliable distribution infrastructure are included in the price per kilowatt-hour, reduced kWh sales have an impact on our operating statement bottom line. For this reason, 2015 is one of those rare years when we will unfortunately not have a normal capital credit refund.

Have you noticed new faces at the co-op? Almost a third of our employees have been hired in the past three years, and their average age is 28. This next generation of employees is proving themselves to be great cooperative employees demonstrating the co-op’s purpose – “It’s All About the Members.”

We can’t really imagine what life will be like 75 years from now, but electricity will certainly be a critical component of it.

Is there anything that won’t change? Yes, it’s our commitment to you, our member-owners. At North Star Electric Co-op, “It’s All About the Members,” and we will continue to be your trusted energy resource. Thank you for the opportunity to serve you.

Ann and Steve
Gloria Baade letter:

When I read that you wanted stories, etc. about when our lights were first turned on, I called my siblings to find out if they remembered anything. We think we got electricity in 1942 or 1943, and that the electrician was a neighbor, Ed Bratton.

Our first light bulb hung over our dining room table from an electric wire attached to the ceiling and all of us were sure we must have been amazed.

No more carrying kerosene lamps or lanterns where we needed light, no more washing lamp globes or trimming wicks, no more doing homework by lamplight and no more dead radio batteries. And a yard light! But there was also an admonition if we stayed up too late, “Turn off those lights, electricity costs money.”

We wondered if our first electrical appliance we got could have been a radio. Our dad liked to listen to the news and followed blow-by-blow Friday night boxing matches between Joe Louis and his opponents. Mom always listened to Ma Perkins in the afternoons and when we listened to the Grand Ole Opry with Minnie Pearl on Saturday nights, we learned how to dance with each other as our partners.

But the most memorable event happened when our parents were not at home and my two older sisters and I were alone in the house. Our plug-ins did not have any covers on them and we were told, over and over again, to never poke anything into them. So, naturally, we were curious. We decided to find out. The oldest of us (the naughty one) wrapped towels around two table knives and stuck one on each side into the plug-in. The sparks flew, we were scared to death, and each knife had a hole burned into the edges of them. My “naughty” sister told our parents that they had burned them by letting them lay on our wood-burning kitchen stove too long! I bet they really believed that!

— Submitted by Gloria Baade

What is MyMeter?

MyMeter allows you to:

• View your daily energy use online from the convenience of your home or smart phone
• Receive notifications via text message or email regarding unusual energy use
• Better manage your own account and energy use
• Set energy goals or markers signifying events in the home, such as energy efficient upgrades or leaving for vacation

Opening your MyMeter account is easy!

1. With a copy of your electric bill available, go to: https://mymeter.northstarelectric.coop
2. In the upper right corner, click on “Create an Account”
3. Enter your account number, name, email address, and choose a password
4. Click on “Create Account” and you’re ready to go!

* MyMeter data is dependent on accurate daily automatic meter readings.
Position | Years of service
--- | ---
General Manager | 38
Manager of Compliance & Member Services | 27
Manager of Operations | 27
Manager of Finance & Administration | 8
Billing Coordinator | 39
Line Foreman | 37
Line Sub-Foreman | 27
Supervisor, District Office Services | 27
Line Foreman | 24
Member Service Electrician | 19
Work Order Clerk | 13

Position | Years of service
--- | ---
Line Sub-Foreman | 12
Part-time Handyman/Groundskeeper | 12
Purchasing Agent/CAD Draftsman | 10
Bookkeeping Coordinator | 6
Journeyman Lineman | 2
Lead Lineman | 2
Journeyman Lineman | 2
Lead Lineman | 2
Billing Clerk/Administrative Assistant | 1
Apprentice Lineman | 1
Journeyman Lineman | 2
Part-time Summer Apprentice Lineman | 1
Part-time Summer Apprentice Lineman | 1

These are the highlights from the board of directors’ Sept. 2 meeting. All board members, except for Lorraine Nygaard, were in attendance. In addition to routine motions, the board voted to approve the restatement of the Alerus Retirement Solutions 401(k) plan, to approve the four-year union contract, to set the 2016 annual meeting date for Friday, Oct. 7, 2016, and to select delegates for upcoming CoBank and RESCO meetings.

Staff reports included the financial report, slightly below budget sales for July, unclaimed capital credits, off-peak installations, ripple receiver testing on nonshedding off-peak loads during peak times, the rebate on new chiller equipment at ANI Pharmaceuticals, Operation Round Up, the upcoming annual meeting, solar power, new services, the work plan project completion, lightning damage, which caused an outage at the Warroad substation, the hire of new journeyman Nathan Zortman in Littlefork, finalized union negotiations, the RUS loan approval, the Region VI meeting, the August safety committee meeting minutes and the designation of Manager of Operations Marty Mollberg to serve as acting manager in General Manager Ann Ellis’s absence, per board policy (Megeen Thomas, 664-14-021-08).

Board reports included an update from the Minnkota board meeting, as well as an update from the REDLG committee meeting held just prior to the regular board meeting.

Detailed minutes are available at the cooperative for member review. Regular board meetings are generally held the first Wednesday of every month. If you wish to speak with the board, or have an item that you would like to have placed on the agenda, please contact Manager Ann Ellis at least two weeks in advance to be included on the agenda.

Celebrate Co-op Month!
Before I summarize highlights from the past year at Minnkota Power Cooperative, I would be remiss if I didn’t thank your former General Manager, Dan Hoskins, for his great service to North Star in particular and electric utilities in general.

Dan has a “can-do” attitude, and made North Star and the Baudette area a better place through his work at the cooperative and elsewhere in the community. He is the big reason Minnesota State Community and Technical College has a branch of its Wadena line workers’ school on land next to the co-op in Baudette, and also helped with a golf course renovation and other projects in the community over the years.

Enjoy your retirement, Dan.

I know one thing Dan doesn’t miss is dealing with the constant regulatory challenges North Star and Minnkota face from the U.S. Environmental Protection Agency (EPA). The EPA shocked North Star, Minnkota and the state of North Dakota with its final Clean Power Plan released in August. The shock came from the substantial departure of the final rule from the draft rule.

The EPA finalized regulations Aug. 3 to limit carbon dioxide (CO₂) emissions from power plants – a move that will dramatically reshape how America generates and uses electricity if it survives legal challenges.

President Obama announced the rule, referred to as the Clean Power Plan, requiring a 32 percent cut in CO₂ emissions nationwide by 2030, compared to 2005 levels. The EPA determined different targets each state must meet in order to achieve the overall national reduction goal. We continue to review and analyze this 1,560-page rule, but it is clear the electric consumers in North Dakota and Minnesota will see an impact on their electric rates. We’re committed to working with state regulators to determine the best path forward. Stay tuned for more on this issue.

On a more positive note on the regulatory front, a federal judge in North Dakota acted Aug. 27 to block an EPA controversial water rule.

Just hours before it was to take effect, Judge Ralph Erickson of the District Court for the District of North Dakota found that the 13 states suing to block the rule met the conditions necessary for a preliminary injunction, including that they would likely be harmed if courts didn’t act and that they are likely to succeed when their underlying lawsuit against the rule is decided.

The decision is a roadblock for the EPA and the Army Corps of Engineers, who were planning to begin enforcing the Waters of the United States (WOTUS) rule in every state, dramatically expanding federal jurisdiction over small waterways like streams and wetlands. Minnkota and other electric cooperatives engage in activities that require obtaining permits under the Clean Water Act. The rule may result in the significantly increased regulation of numerous additional projects and facilities. This could include routine activities such as power line maintenance and other system

Minnkota generates all of its electricity in North Dakota, which has the nation’s second-highest state reduction goal at 45 percent. This is a steep increase from the 11 percent goal the EPA originally proposed for North Dakota in June 2014. Minnkota and others in the state’s energy industry are working to understand the rationale behind more than quadrupling the requirement.

The Milton R. Young Station supplies a portion of North Star’s energy.
HIGHEST COST EXPENSES

These lines represent our largest expenses for the last 17 years. Cost of Power is the quickly climbing line, even though the number of kWh sold were rather unchanged between 2000 and 2012. Wholesale power, per kWh, has stabilized in 2013 and 2014. The lines along the bottom include labor, depreciation, interest, benefits and transportation.

Milton R. Young Station that will reduce the plant’s mercury emissions by an estimated 50 to 60 percent.

Our lignite coal-based power plant must meet a new federal standard for mercury emissions that became effective on April 16, 2015 (Julie Clayton, 556-44-058-12). With the addition of liquid halogen and powdered-activated carbon (PAC) injection systems has the Young Station meeting the EPA’s Mercury and Air Toxics Standard (MATS).

As you review this article, it becomes clear that there are significant challenges to maintain affordable and reliable electricity in our region of the world.

However, even with the challenges of EPA regulations and legislative mandates, it’s our pledge to do everything possible to help North Star keep its electricity as the best energy value in the region.
Where it came from:

- Farms and Homes: $9,802,452
- Small Commercial: 3,942,500
- Large Commercial: 0
- Seasonal: 535,625
- Street Lighting: 31,500
- Consumer Penalties & Misc. Electric Revenue: 125,624
- Rent from Electric Property: 47,802

Total Revenue: $14,485,503

Where it went:

Operation Expense:

- Purchased Power: $8,818,213
- Operations: 624,767
  (includes supervision, safety, mapping, cable locating, etc.)
- Consumer Accounts: 327,806
- Consumer Services and Information: 289,199
- Sales: 66,064
- Administrative and General: 1,376,725

Total Expense: $14,397,183

Maintenance Expense:

- Maintenance of Distribution Plant: $609,342
  (includes right-of-way maintenance, outage costs, etc.)
- Depreciation: 1,383,399
- Interest: 826,668
- Taxes: 75,000

Electric Operation Margin for Year: $88,320
(Revenue less expense)

Interest and Dividend Income: 216,651
Misc. Nonoperating Margins: (11,494)
Generation and Transmission Capital Credits: 20,020
(Minnkota Power Cooperative)
Other Capital Credits and Patronage Dividends: 85,415

Net Patronage Capital Assigned: $398,912

HOW YOUR 2014 DOLLAR WAS SPENT

Revenue from the sale of our service amounted to $14,485,503 as of the year ending December 31, 2014.
STATEMENT OF FINANCIAL CONDITION

What we own:

Lines and General Equipment $ 42,228,063
Less: Provision for Depreciation 15,587,058
$ 26,641,005

Cash:

General Funds $ 578,253
Special Funds 20
Investments 1,566,440
Temporary Investments 150,000
Notes Receivable Net 296,250
Receivables 1,763,688
Material and Supplies 620,867
Prepaid Expenses (includes insurance) 89,146
Other Current and Accrued Assets (accrued revenue) 29,900
Deferred Debits (includes prepayments for engineering studies and benefits) 842,790

Total what we own $ 32,578,359

What we owe:

Long-Term Obligations $ 15,916,500
Current and Accrued Liabilities (includes accounts payable, taxes, interest, deposits, etc.) 2,622,574
Deferred Credits (includes member prepayments) 620,673

Our Equity in Above Assets:

Membership Fees $ 26,695
Patronage Capital and Other Equities 13,391,917

Total what we owe $ 32,578,359

WHO OWNS WHAT

Debt to Others 8.2%
CoBank 6.3%
Cooperative Finance Corporation 3.2%
Rural Utilities Service 41.1%
Members 41.2%

CAPITAL CREDITS (as of Aug. 2015)

Paid $10.7 m
Unpaid DBS $2.6 m
Unpaid Electric $9.5 m

Balance Sheet as of December 31, 2014
## COMPARATIVE OPERATING STATISTICS

<table>
<thead>
<tr>
<th></th>
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</thead>
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<tr>
<td>Revenues</td>
<td>$11,595,695</td>
<td>$13,113,268</td>
<td>$13,577,072</td>
<td>$13,998,026</td>
<td>$14,485,503</td>
<td>$13,937,726</td>
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<tr>
<td>Cost of Wholesale Power</td>
<td>6,178,195</td>
<td>7,703,546</td>
<td>8,071,602</td>
<td>8,333,789</td>
<td>8,818,213</td>
<td>8,487,673</td>
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<td>Operating Expenses</td>
<td>3,069,555</td>
<td>2,946,149</td>
<td>3,070,497</td>
<td>3,238,302</td>
<td>3,293,903</td>
<td>3,541,574</td>
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<td>Depreciation</td>
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<td>962,717</td>
<td>975,257</td>
<td>1,001,813</td>
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<td>Taxes</td>
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<td>0</td>
<td>0</td>
<td>75,000</td>
<td>72,500</td>
<td>72,500</td>
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<td>Interest</td>
<td>872,989</td>
<td>836,221</td>
<td>805,454</td>
<td>808,073</td>
<td>826,668</td>
<td>841,108</td>
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<td><strong>TOTAL EXPENSES</strong></td>
<td>$11,119,139</td>
<td>$12,448,633</td>
<td>$12,922,810</td>
<td>$13,381,977</td>
<td>$13,971,183</td>
<td>$14,017,024</td>
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|                      |          |          |          |          |          |          |
| Operating Margin     | $476,556 | $646,635 | $654,262 | $616,049 | $88,320  | $(79,298) |
| kWh Purchased        | 117,026,307 | 118,972,535 | 117,772,420 | 124,125,276 | 127,426,696 | 114,498,859 |
| kWh Sold             | 109,176,084 | 111,141,990 | 109,678,468 | 116,394,570 | 118,864,025 | 107,569,287 |
| Miles of Line        | 1,405     | 1,421     | 1,426     | 1,431     | 1,434     | 1,435      |
| Connected Members    | 6,384     | 6,379     | 6,404     | 6,396     | 6,388     | 6,444      |
| Average Residential Usage* | 1,339 | 1,345     | 1,273     | 1,349     | 1,376     | 1,288      |
| Average Residential Bill* | 139.69 | 156.05    | 157.28    | 161.17    | 164.99    | 159.02     |
| Average Residential Rate/kWh* (excludes seasonals) | 0.104 | 0.116 | 0.124 | 0.119 | 0.12 | 0.123 |
| Average Wholesale Cost to North Star per kWh Sold | 0.0566 | 0.0693 | 0.0736 | 0.0716 | 0.0742 | 0.0789 |

* Monthly billed residential accounts

### ACCOUNTS PER EMPLOYEE

- **No. of active services**

### TOTAL ELECTRICAL ACCOUNTS

- **No. of active services**

### ELECTRICITY CONSUMED PER RESIDENCE

- kWh

### ELECTRICITY CONSUMED CO-OP TOTAL

- kWh
## Operating Comparisons

<table>
<thead>
<tr>
<th>Year</th>
<th>New Services</th>
<th>Retired Services</th>
<th>Connects</th>
<th>Disconnects</th>
<th>Net Gain</th>
<th>Sec. Lights Installed</th>
<th>Sec. Lights Removed</th>
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<td>133</td>
<td>16</td>
<td>103</td>
<td>102</td>
<td>134</td>
<td>77</td>
<td>42</td>
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<td>2000</td>
<td>126</td>
<td>55</td>
<td>72</td>
<td>122</td>
<td>76</td>
<td>67</td>
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<tr>
<td>2001</td>
<td>117</td>
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<td>82</td>
<td>103</td>
<td>96</td>
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<td>84</td>
<td>120</td>
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<td>132</td>
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<td>17</td>
<td>80</td>
<td>137</td>
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<td>112</td>
<td>189</td>
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<td>2008</td>
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<td>153</td>
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<td>2011</td>
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<td>2014</td>
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<td>109</td>
<td>134</td>
<td>21</td>
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</tbody>
</table>

### Margins

- **Electricity Consumed-Co-op Total**
- **Line Loss**
- **Office Use**

### KWH Sold, Office Use and Losses

- **Electricity Consumed-Co-op Total**
- **Line Loss**
- **Office Use**

### Miles of Line

- **Overhead**
- **Underground**

### Line Loss

### Outage Types

- **Power Supply**
- **Extreme Storm**
- **Prearranged**
- **Other**

### Bad Debts and Write-Offs

- **AR over 60 days**
- **Written off**
AVERAGE RESIDENTIAL ELECTRIC RATES

*The combined gray and green shaded areas represent your Average Residential Rate.

Gray area is North Star’s wholesale power cost per kWh.

Green area is North Star’s cost to deliver electricity to your meters.

2014 Average Residential Electric Rates
(cents per kilowatt-hour)

<table>
<thead>
<tr>
<th>Region</th>
<th>Rate</th>
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<tbody>
<tr>
<td>West North Central</td>
<td>11.24</td>
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<tr>
<td>Iowa</td>
<td>11.48</td>
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<tr>
<td>Kansas</td>
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<td>Minnesota</td>
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<td>Nebraska</td>
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<tr>
<td>North Dakota</td>
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<tr>
<td>South Dakota</td>
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<tr>
<td>Mountain</td>
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<tr>
<td>Arizona</td>
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<td>Idaho</td>
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<td>Pacific Contiguous</td>
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<td>Pacific Noncontiguous</td>
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Source: Energy Information Administration
Hunting is a Minnesota favorite, ranking right up there with the fishing opener. Before you head out to the tree stand, review these hunting safety tips:

- Treat every firearm as if it were loaded.
- Be sure of your target before you pull the trigger. When you look through the sight, look beyond your target. Make sure there isn’t another hunter in your sight or a building or structure, such as an electric facility.
- Never point a firearm at anything you don’t intend to shoot.
- Never shoot at electric power lines or electric facilities such as substations or transformers. Not only is it extremely dangerous, it’s against the law.
- Always carry a firearm so that the muzzle is under control.
- Firearms must always be unloaded when carried into camp or not in use.
- Make sure the barrel and action are clear of obstruction.
- Unattended firearms must be unloaded.
- Never climb a fence or ditch with a firearm. Never climb into a tree stand with a loaded firearm – remove the ammunition first.
- Never shoot at flat, hard surfaces, or the surface of water. The bullet can hit the surface and travel parallel to it for a long distance.
- If you see a power line on the ground, don’t touch it! Touching an energized power line could kill you. Notify the local utility of a downed line as soon as possible.
- Always avoid alcohol and drugs while hunting.

PREVENT

Halloween Accidents

With witches, goblins and superheroes descending on neighborhoods, here are some safety tips for parents to help prepare their children for a safe and enjoyable trick-or-treat holiday.

- Wear light-colored or reflective-type clothing so you are more visible.
- Don’t hide or cross the street between parked cars.
- Cross the street only at corners and look both ways before crossing the street to check for cars.
- Walk on the sidewalk and not the street.
- Plan your route and carry a flashlight to light your way.
- Use face paint rather than masks for better visibility.
- Visit homes that have a porch light on.
- Never go into a stranger’s home. It’s OK to receive candy from outside the door.
- Inspect all treats before your child eats them.
- Make sure an adult goes with young children.
- Use glow sticks or flashlights in pumpkins instead of candles, which are a fire risk.
- Be sure that the path and stairs are well lit and free of obstacles.
CAREERS IN ENERGY

Open House

Baudette M-State Training Facility
Thursday, Oct. 22, 2015 · 9 a.m. - 3 p.m.
North Star Electric Cooperative, 441 State Hwy 172 NW, Baudette, MN

Consider becoming an electrical line worker

- Just 9 months of school
- Great pay
- Rewarding career
- Availability of jobs in your field
- Great school location on Lake of the Woods for those who love the outdoors or need part-time work!

Did you know?

Energy companies are projecting 30-50 percent of their workforce will be eligible to retire in the next 10 years, and many of these positions have starting salaries of $45,000-$60,000 per year.

Door prize is $500 scholarship

Scholarship for the Baudette/Lake of the Woods program