

### CONCEPT

- Ratios use division to compare two numbers.
- A proportion is an equation in which two ratios are set equal.
- Percentage is a fraction or a ratio in which the value of whole is always 100.

### REAL WORLD CONNECTIONS

People will use a ratio, proportion, and percentage in various places and during various activities including,

- Comparing prices
- Grocery shopping
- Cooking (recipes), prepping a meal
- Vacationing (mileage), money currency
- Mathematics (simplifying solutions)
- Sports betting



Business financial performance reports heavily utilizes ratios, proportions and percentages. Accountants are always monitoring these metrics to ensure the financial stability in relationship to business operations:

- Debt-to-equity Ratio - indicates what proportion of equity and debt a company uses to finance its assets
- Debt-to-Capital Ratio - measurement of financial leverage
- Debt-to-EBITDA - measures a company's ability to pay off its incurred debt
- Liquidity Ratio - how quickly a company can convert the assets and use them for meeting the dues that arise

KPIs, or Key Performance Indicators, are essential tools for measuring the performance and progress of utility companies. By tracking KPIs, these organizations can gain valuable insights into their operations, make data-driven decisions, and ultimately improve their services for customers.

- Grid Reliability
- Power Quality
- Asset Utilization
- Line Losses
- Maintenance Backlog
- Safety Incident rate

