

# Draft Agenda

---

## Leveraging Financial and Operating Ratios for Performance Excellence

Noon – 3:30 pm ET

*All times below are Eastern*

### Thursday, March 6

**Noon**

#### **Introduction**

- Course overview, agenda, and learning outcomes

**12:15 p.m.**

#### **Section 1**

- Introduction to APPA's Financial and Operating Ratios Manual
- Financial Ratios:
  - Revenue per kWh
  - Debt to Total Assets
  - Operating Ratio
  - Current Ratio
  - Debt Service Coverage
  - Net Income per Revenue Dollar
    - Uncollectible per Revenue Dollar

**1:30 pm**

#### **Break**

**1:45 pm**

#### **Section 2**

- Operating Ratios:
  - Retail Customer per Non-Gen Employee
  - O&M per kWh sold
  - O&M per Retail Customer
  - Power Expense per Retail Customer
  - Purch Power cost per kWh
- Other Ratios:
  - Labor Expense per worker hour

- Energy loss
- System load factor
- Capital VS Depreciation

**3:15 pm**            **Wrap Up, Q&A, and Evaluation**

**3:30 pm**            **Course Adjourns**

## Learning Outcomes

---

**Upon completion of this course, participants will be able to successfully:**

- Discuss how to leverage APPA's Financial and Operating Ratios Manual for financial planning
- Calculate key financial metrics using the manual
- Discuss trend lines using graphing to evaluate financial health
- Identify and review key financial targets that help determine financial health
- Recognize the objectives of financial policies