

Perusahaan Daerah Air Minum (PDAM) Kabupaten Ponorogo
Neraca Komparatif
Per 31 Desember 2007, 2008, 2009

| No. | Uraian | Per 31-12-2007 (Rp) | Per 31-12-2008 (Rp) | Per 31-12-2009 (Rp) | No. | Uraian | Per 31-12-2007 (Rp) | Per 31-12-2008 (Rp) | Per 31-12-2009 (Rp) | |
|-------------------------------------|------------------------------------|--------------------------|--------------------------|------------------------------|-------------------------------------|--|-----------------------------------|----------------------------|----------------------------|--------------------------|
| I | AKTIVA | | | | IV | KEWAJIBAN DAN EKUITAS KEWAJIBAN JANGKA PENDEK | | | | |
| | AKTIVA LANCAR | | | | | Hutang Usaha | 22,597,609.00 | 32,828,201.00 | 6,723,500.00 | |
| | Kas dan Bank | 1,358,879,853.00 | 1,621,920,061.00 | 2,460,194,813.00 | | Hutang Non Usaha | 0.00 | 4,963,420.00 | 8,485,420.00 | |
| | Piutang Usaha | 974,037,649.00 | 1,000,188,903.00 | 1,155,917,045.00 | | Beban yang Masih Harus Dibayar | 10,593,129,357.00 | 7,004,127,896.00 | 15,202,420,976.79 | |
| | Penyisihan Piutang Usaha | (298,429,885.00) | (331,516,181.00) | (386,715,693.00) | | Hutang Jangka Panjang Jatuh Tempo | 4,758,439,499.00 | 5,710,130,819.00 | 6,344,589,419.00 | |
| | Piutang Usaha Netto | 675,607,764.00 | 668,672,722.00 | 769,201,352.00 | | Hutang Jangka Pendek Lainnya | 51,746,400.00 | 119,202,300.00 | 58,810,500.00 | |
| | Beban Dibayar di Muka | 0.00 | 1,000,000.00 | 4,930,556.00 | | Jumlah Kewajiban Jangka Pendek | 15,425,912,865.00 | 12,871,252,636.00 | 21,621,029,815.79 | |
| Persediaan Bahan Operasi | 27,489,266.00 | 42,296,124.00 | 41,750,933.00 | V | KEWAJIBAN JANGKA PANJANG | | | | | |
| Jumlah Aktiva Lancar | 2,061,976,883.00 | 2,333,888,907.00 | 3,276,077,654.00 | | Kewajiban Kepada Pemerintah Pusat | 2,855,067,120.00 | 1,903,375,800.00 | 1,268,917,200.00 | | |
| II | AKTIVA TETAP | | | | | Kewajiban Jangka Panjang Lainnya | 57,682,800.00 | 72,868,500.00 | 14,058,000.00 | |
| | Tanah | 207,456,270.00 | 207,456,270.00 | | 207,456,270.00 | Jumlah Kewajiban Jangka Panjang | 2,912,749,920.00 | 1,976,244,300.00 | 1,282,975,200.00 | |
| | Instalasi Sumber Air | 669,837,070.00 | 669,837,070.00 | | 714,340,861.00 | VI | KEWAJIBAN LAIN-LAIN | | | |
| | Instalasi Pompa | 1,818,042,506.00 | 1,873,012,296.00 | | 1,950,211,284.00 | | Denda Bunga dan Pokok Pinjaman | | 5,364,931,259.00 | 0.00 |
| | Instalasi Pengolahan Air | 3,193,106.00 | 3,193,106.00 | | 3,193,106.00 | | Uang Jaminan Langganan | 35,877,000.00 | 35,877,000.00 | 35,877,000.00 |
| | Instalasi Transmisi dan Distribusi | 8,671,378,025.00 | 8,771,291,785.00 | | 9,128,626,059.00 | | Cadangan Dana Meter | 579,610,800.00 | 608,359,500.00 | 658,447,550.00 |
| | Bangunan/Gedung | 387,684,638.00 | 409,760,513.00 | | 409,760,513.00 | | Jumlah Kewajiban Lain-lain | 615,487,800.00 | 6,009,167,759.00 | 694,324,550.00 |
| | Peralatan | 68,643,166.00 | 68,643,166.00 | | 69,643,166.00 | | Jumlah Kewajiban | 18,954,150,585.00 | 20,856,664,695.00 | 23,598,329,565.79 |
| | Kendaraan / Alat Pengangkutan | 598,885,994.00 | 646,949,994.00 | 646,949,994.00 | VII | | EKUITAS | | | |
| | Inventaris Kantor | 211,014,680.00 | 245,420,930.00 | 276,817,930.00 | | | Modal : | | | |
| Nilai Perolehan Aktiva Tetap | 12,636,135,455.00 | 12,895,565,130.00 | 13,406,999,183.00 | Modal Dasar | | | 60,574,296.00 | 60,574,296.00 | 60,574,296.00 | |
| Akumulasi Penyusutan Aktiva Tetap | (8,467,238,209.00) | (8,981,344,760.00) | (9,451,018,350.00) | Penyertaan Pemerintah Daerah | | | 5,442,240,628.00 | 5,442,240,628.00 | 5,442,240,628.00 | |
| Nilai Buku Aktiva Tetap | 4,168,897,246.00 | 3,914,220,370.00 | 3,955,980,833.00 | Jumlah Modal | | 5,502,814,924.00 | 5,502,814,924.00 | 5,502,814,924.00 | | |
| III | AKTIVA LAIN-LAIN | | | | | Laba (Rugi) Ditahan : | | | | |
| | Aktiva Dalam Pelaksanaan | 0.00 | 3,597,500.00 | 4,264,613.00 | | Laba (Rugi) s.d. Tahun Lalu | (15,420,390,016.00) | (17,496,753,177.00) | (19,220,673,741.00) | |
| | Uang Muka Setoran Pemda | 112,000,000.00 | 112,000,000.00 | 112,000,000.00 | | Laba (Rugi) Tahun Berjalan | (2,076,363,161.00) | (1,723,920,564.00) | (1,744,392,097.79) | |
| | Persediaan Bahan Instalasi | 180,184,583.00 | 302,747,810.00 | 315,853,631.00 | | Saldo Laba (Rugi) Ditahan | (17,496,753,177.00) | (19,220,673,741.00) | (20,965,065,838.79) | |
| | Sewa Jangka Panjang | 0.00 | 7,200,000.00 | 7,200,000.00 | | Jumlah Ekuitas | (11,993,938,253.00) | (13,717,858,817.00) | (15,462,250,914.79) | |
| | Pajak Tanggungan | 84,051,595.00 | 84,051,595.00 | 108,280,394.00 | JUMLAH KEWAJIBAN DAN EKUITAS | | | | | |
| | Beban Ditangguhkan | 18,819,500.00 | 46,817,000.00 | 22,289,000.00 | | 6,960,212,332.00 | 7,138,805,878.00 | 8,136,078,651.00 | | |
| | Aktiva Tidak Digunakan | | | | | | | | | |
| | Harga Perolehan | 706,926,100.00 | 706,926,100.00 | 706,926,100.00 | | | | | | |
| | Akumulasi Penyusutan | (372,643,574.00) | (372,643,574.00) | (372,643,574.00) | | | | | | |
| Nilai Buku Aktiva Non Produktif | 334,282,526.00 | 334,282,526.00 | 334,282,526.00 | | | | | | | |
| Jumlah Aktiva Lain-lain | 729,338,204.00 | 890,696,431.00 | 904,170,164.00 | | | | | | | |
| JUMLAH AKTIVA | 6,960,212,333.00 | 7,138,805,708.00 | 8,136,228,651.00 | | | | | | | |

2. Laporan Laba (Rugi)

PERUSAHAAN DAERAH AIR MINUM (PDAM) KABUPATEN PONOROGO
LAPORAN LABA (RUGI) KOMPARATIF
PER 31 DESEMBER 2007 2008 DAN 2009

| No. | Uraian | Per 31-12-2007 (Rp) | Per 31-12-2008 (Rp) | Per 31-12-2009 (Rp) |
|------------|--|---------------------------|---------------------------|---------------------------|
| I | PENDAPATAN USAHA | | | |
| | Pendapatan Air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 |
| | Pendapatan Non Air | 195,553,380.00 | 224,637,021.00 | 217,038,295.00 |
| | Jumlah Pendapatan Usaha | 4,644,588,013.00 | 4,857,809,341.00 | 5,804,725,588.00 |
| II | BEBAN LANGSUNG USAHA | | | |
| | Beban Sumber dan Perpompaan | 1,780,611,303.00 | 1,944,870,093.00 | 1,964,730,903.00 |
| | Beban Pengolahan Air | 4,320,784.00 | 5,576,367.00 | 5,292,656.00 |
| | Beban Transmisi dan Distribusi | 1,024,923,537.00 | 937,803,373.00 | 822,593,135.00 |
| | Jumlah Beban Langsung Usaha | 2,809,855,624.00 | 2,888,249,833.00 | 2,792,616,694.00 |
| | Laba (Rugi) Kotor | 1,834,732,389.00 | 1,969,559,508.00 | 3,012,108,894.00 |
| III | BEBAN USAHA | | | |
| | Beban Administrasi dan umum | 3,990,889,976.00 | 3,827,611,470.00 | 4,897,710,422.79 |
| | Jumlah Adminitrasi dan Umum | 3,990,889,976.00 | 3,827,611,470.00 | 4,897,710,422.79 |
| | Laba (Rugi) Usaha | (2,156,157,587.00) | (1,858,051,962.00) | (1,885,601,528.79) |
| IV | PENDAPATAN DAN BEBAN LAIN-LAIN | | | |
| | Pendapatan Lain-lain | 105,205,471.00 | 172,748,449.00 | 157,094,395.00 |
| | Beban Lain-lain | 25,411,045.00 | 38,617,051.00 | 40,113,763.00 |
| | Jumlah Pendapatan dan Beban Lain-lain | 79,794,426.00 | 134,131,398.00 | 116,980,632.00 |
| | Laba (Rugi) Sebelum Pajak Penghasilan | (2,076,363,161.00) | (1,723,920,564.00) | (1,768,620,896.79) |
| | Aktiva Pajak Tangguhan | 0.00 | 0.00 | 24,228,799.00 |
| | Laba (Rugi) Sebelum Pajak | (2,076,363,161.00) | (1,723,920,564.00) | (1,744,392,097.79) |

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan pokok

Data Keuangan PDAM Kabupaten Ponorogo Tahun 2007-2009

| No. | Uraian | Keterangan | 2007 (Rp) | 2008 (Rp) | 2009 (Rp) |
|-----|------------------------------|--|----------------------------|----------------------------|-------------------------|
| 1 | Piutang Usaha | Piutang Usaha | 974.037.649,00 | 1.000.188.903,00 | 1.155.917.045,00 |
| | | Penyisihan Piutang Usaha | -298.429.885,00 | -331.516.181,00 | -386.715.693,00 |
| | | Piutang Usaha Netto | 675.607.764,00 | 668.672.722,00 | 769.201.352,00 |
| 2 | Aktiva Lancar | Kas dan Bank | 1,358,879,853.00 | 1,621,920,061.00 | 2,460,194,813.00 |
| | | Piutang Usaha | 974,037,649.00 | 1,000,188,903.00 | 1,155,917,045.00 |
| | | Penyisihan Piutang Usaha | - 298,429,885.00 | - 331,516,181.00 | - 386,715,693.00 |
| | | Beban Dibayar Dimuka | - | 1,000,000.00 | 4,930,556.00 |
| | | Persediaan Bahan Operasi | 27,489,266.00 | 42,296,124.00 | 41,750,933.00 |
| | Aktiva Lancar | 2,061,976,883.00 | 2,333,888,907.00 | 3,276,077,654.00 | |
| 3 | Aktiva Produktif | Aktiva Lancar | 2,061,976,883.00 | 2,333,888,907.00 | 3,276,077,654.00 |
| | | Aktiva Tetap (nilai buku) | 4,168,897,246.00 | 3,914,220,370.00 | 3,955,830,833.00 |
| | Aktiva Produktif | 6,230,874,129.00 | 6,248,109,277.00 | 7,231,908,487.00 | |
| 4 | Total Aktiva | Aktiva Lancar | 2,061,976,883.00 | 2,333,888,907.00 | 3,276,077,654.00 |
| | | Aktiva Tetap (nilai buku) | 4,168,897,246.00 | 3,914,220,370.00 | 3,955,830,833.00 |
| | | Aktiva Lain-Lain | 729,338,203.00 | 890,696,431.00 | 904,170,164.00 |
| | Total Aktiva | 6,960,212,332.00 | 7,138,805,708.00 | 8,136,078,651.00 | |
| 5 | Hutang Lancar | Hutang Usaha | 22,597,609.00 | 32,828,201.00 | 6,723,500.00 |
| | | Hutang Non Usaha | - | 4,963,250.00 | 8,485,420.00 |
| | | Beban Yang Masih Harus Dibayar | 10,593,129,357.00 | 7,004,127,896.00 | 15,202,420,976.00 |
| | | Hutang Jangka Panjang Jatuh Tempo | 4,758,439,499.00 | 5,710,130,819.00 | 6,344,589,419.00 |
| | | Hutang Jangka Pendek Lainnya | 51,746,400.00 | 119,202,300.00 | 58,810,500.00 |
| | Utang Lancar | 15,425,912,865.00 | 12,871,252,466.00 | 21,621,029,815.00 | |
| 6 | Hutang Jangka Panjang | Hutang kepada Pemerintah Pusat | 2,855,067,120.00 | 1,903,375,800.00 | 1,268,917,200.00 |
| | | Hutang Jangka Panjang Lainnya | 57,682,800.00 | 72,858,500.00 | 14,058,000.00 |
| | Hutang Jangka Panjang | 2,912,749,920.00 | 1,976,234,300.00 | 1,282,975,200.00 | |
| 7 | Total Hutang | Hutang Jangka Pendek | 15,425,912,865.00 | 12,871,252,466.00 | 21,621,029,815.00 |
| | | Hutang Jangka Panjang | 2,912,749,920.00 | 1,976,244,300.00 | 1,282,975,200.00 |
| | | Hutang Lain-lain | 615,487,800.00 | 6,009,167,759.00 | 694,324,550.00 |
| | Total Hutang | 18,954,150,585.00 | 20,856,664,525.00 | 23,598,329,565.00 | |
| 8 | Ekuitas/Modal dan Cadangan | Modal Dasar | 60,574,296.00 | 60,574,296.00 | 60,574,296.00 |
| | | Penyertaan Modal Pemerintah Daerah | 5,442,240,628.00 | 5,442,240,628.00 | 5,442,240,628.00 |
| | | Laba (Rugi) Ditahan s.d Tahun Lalu | - 15,420,390,016.00 | - 17,496,753,177.00 | - 19,220,673,741.00 |
| | | Laba (Rugi) Ditahan s.d Tahun Berjalan | - 2,076,363,161.00 | - 1,723,920,564.00 | - 1,744,392,097.00 |
| | Jumlah Ekuitas | - 11,993,938,253.00 | - 13,717,858,817.00 | - 15,462,250,914.00 | |
| 9 | Laba (Rugi) Sebelum Pajak | Pendapatan Operasi | 4,644,588,013.00 | 4,857,809,341.00 | 5,804,725,588.00 |
| | | Pendapatan penjualan air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 |
| | | Pendapatan non air | 195,553,380.00 | 224,637,021.00 | 217,038,295.00 |
| | | Pendapatan Non Operasi | 105,205,471.00 | 172,748,449.00 | 157,094,395.00 |
| | | <i>Jumlah A</i> | 4,749,793,484.00 | 5,030,557,790.00 | 5,961,819,983.00 |

(Lanjutan)

| | | | | | |
|-----------|---|--|---------------------------|---------------------------|---------------------------|
| | Biaya Operasi | 6,800,745,600.00 | 6,715,861,303.00 | 7,690,327,116.00 | |
| | Biaya langsung | 2,809,855,624.00 | 2,888,249,833.00 | 2,792,616,694.00 | |
| | Biaya administrasi & umum | 3,990,889,976.00 | 3,827,611,470.00 | 4,897,710,422.00 | |
| | Biaya Non Operasi | 25,411,045.00 | 38,617,051.00 | 40,133,763.00 | |
| | <i>Jumlah B</i> | 6,826,156,645.00 | 6,754,478,354.00 | 7,730,460,879.00 | |
| | Laba Sebelum Pajak (Jumlah A - Jumlah B) | - 2,076,363,161.00 | - 1,723,920,564.00 | - 1,768,640,896.00 | |
| 10 | Penjualan Air | Pendapatan penjualan air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 |
| 11 | Pendapatan Operasi | Pendapatan penjualan air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 |
| | | Pendapatan non air | 195,553,380.00 | 224,637,021.00 | 217,038,295.00 |
| | | Pendapatan Operasi | 4,644,588,013.00 | 4,857,809,341.00 | 5,804,725,588.00 |
| 12 | Biaya Operasi | Biaya langsung | 2,809,855,624.00 | 2,888,249,833.00 | 2,792,616,694.00 |
| | | Biaya administrasi & umum | 3,990,889,976.00 | 3,827,611,470.00 | 4,897,710,422.00 |
| | | Biaya Operasi | 6,800,745,600.00 | 6,715,861,303.00 | 7,690,327,116.00 |
| | Angsuran (Pokok+Bunga) Jatuh Tempo | Pokok pinjaman jatuh tempo (termasuk tunggakan) | 4,758,439,499.00 | 5,710,130,819.00 | 6,344,589,419.00 |
| 13 | Tempo | Beban administrasi pinjaman (bunga dan denda pokok pinjaman, termasuk tunggakan) | 10,578,341,682.00 | 12,359,628,980.00 | 15,191,576,651.00 |
| | | Jumlah Pokok dan Bunga Jatuh Tempo | 15,336,781,181.00 | 18,069,759,799.00 | 21,536,166,070.00 |
| 14 | Laba Operasi Sebelum Penyusutan | Pendapatan Operasi | | | |
| | | Pendapatan penjualan air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 |
| | | Pendapatan non air | 195,553,380.00 | 224,637,021.00 | 217,038,295.00 |
| | | Jumlah Pendapatan Operasi | 4,644,588,013.00 | 4,857,809,341.00 | 5,804,725,588.00 |
| | | Biaya Operasi Sebelum Penyusutan | | | |
| | | Biaya langsung | 2,215,993,344.00 | 2,370,024,072.00 | 2,420,719,375.00 |
| | | Biaya administrasi & umum | 3,894,342,417.00 | 3,697,776,305.00 | 4,799,934,151.00 |
| | | Jumlah Biaya Operasi | 6,110,335,761.00 | 6,067,800,377.00 | 7,220,653,526.00 |
| | | Laba Operasi Sebelum Biaya Penyusutan | - 1,465,747,748.00 | - 1,209,991,036.00 | - 1,415,927,938.00 |
| 15 | Jumlah Penjualan per Hari | Pendapatan penjualan air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 |
| | | Pendapatan non air | 195,553,380.00 | 224,637,021.00 | 217,038,295.00 |
| | | Jumlah Pendapatan Operasi | 4,644,588,013.00 | 4,857,809,341.00 | 5,804,725,588.00 |
| | | Jumlah Penjualan per Hari (Pendapatan Operasi/360) | 12,901,633.37 | 13,493,914.84 | 16,124,237.74 |
| 16 | Rekening Tertagih | Rekening Tertagih | 4,226,582,901.00 | 4,401,513,704.00 | 5,308,302,928.00 |

LAMPIRAN 3

Perhitungan Rasio Aspek Keuangan PDAM Kab. Ponorogo Tahun 2007-2009

| No. | Indikator Kinerja | Komponen Rasio | Data Keuangan* | | | Rasio | | |
|-----|---|---|---------------------|---------------------|---------------------|-------------|---------|-------------|
| | | | 2007 (Rp) | 2008 (Rp) | 2009 (Rp) | 2007 | 2008 | 2009 |
| 1 | Rasio Laba terhadap Aktiva Produktif | Laba Sebelum Pajak | - 2,076,363,161.00 | - 1,723,920,564.00 | - 1,768,640,896.00 | -33.32% | -27.59% | -24.46% |
| | | Aktiva Produktif | 6,230,874,129.00 | 6,248,109,277.00 | 7,231,908,487.00 | | | |
| 2 | Rasio Laba terhadap Penjualan | Laba Sebelum Pajak | - 2,076,363,161.00 | - 1,723,920,564.00 | - 1,768,640,896.00 | -44.71% | -35.49% | -30.47% |
| | | Penjualan | 4,644,588,013.00 | 4,857,809,341.00 | 5,804,725,588.00 | | | |
| 3 | Rasio Aktiva Lancar terhadap Utang Lancar | Aktiva Lancar | 2,061,976,883.00 | 2,333,888,907.00 | 3,276,077,654.00 | 13.37% | 18.13% | 15.15% |
| | | Utang Lancar | 15,425,912,865.00 | 12,871,252,466.00 | 21,621,029,815.00 | | | |
| 4 | Rasio Hutang Jangka Panjang terhadap Ekuitas | Hutang Jangka Panjang | 2,912,749,920.00 | 1,976,234,300.00 | 1,282,975,200.00 | -24.29% | -14.41% | -8.30% |
| | | Ekuitas | - 11,993,938,253.00 | - 13,717,858,817.00 | - 15,462,250,914.00 | | | |
| 5 | Rasio Total Aktiva terhadap Total Hutang | Total Aktiva | 6,960,212,332.00 | 7,138,805,708.00 | 8,136,078,651.00 | 0.37 | 0.34 | 0.34 |
| | | Total Hutang | 18,954,150,585.00 | 20,856,664,525.00 | 23,598,329,565.00 | | | |
| 6 | Rasio Biaya Operasi terhadap Pendapatan Operasi | Biaya Operasi | 6,800,745,600.00 | 6,715,861,303.00 | 7,690,327,116.00 | 1.5 | 1.4 | 1.3 |
| | | Pendapatan Operasi | 4,644,588,013.00 | 4,857,809,341.00 | 5,804,725,588.00 | | | |
| 7 | Rasio Laba Operasi Sebelum Biaya Penyusutan terhadap Angsuran Pokok dan Bunga Jatuh Tempo | Laba Operasi Sebelum Biaya Penyusutan | - 1,465,747,748.00 | - 1,209,991,036.00 | - 1,415,927,938.00 | -0.096 | -0.067 | -0.066 |
| | | Angsuran Pokok dan Bunga Jatuh Tempo | 15,336,781,181.00 | 18,069,759,799.00 | 21,536,166,070.00 | | | |
| 8 | Rasio Aktiva Produktif terhadap Penjualan Air | Aktiva Produktif | 6,230,874,129.00 | 6,248,109,277.00 | 7,231,908,487.00 | 1.40 | 1.35 | 1.29 |
| | | Penjualan Air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 | | | |
| 9 | Jangka Waktu Penagihan Piutang | Piutang Usaha | 675,607,764.00 | 668,672,722.00 | 769,201,352.00 | 52.37 | 49.55 | 47.70 |
| | | Penjualan per Hari (Pendapatan Operasi/360) | 12,901,633.37 | 13,493,914.84 | 16,124,237.74 | | | |
| 10 | Efektifitas Penagihan | Rekening Tertagih | 4,226,582,901.00 | 4,401,513,704.00 | 5,308,302,928.00 | 94.99999999 | 95 | 94.99999999 |
| | | Pendapatan penjualan air | 4,449,034,633.00 | 4,633,172,320.00 | 5,587,687,293.00 | | | |

* data keuangan sesuai Lampiran 2.