

## LAMPIRAN

Lampiran I

PERUSAHAAN DAERAH AIR MINUM (PDAM) DELTA TIRTA KABUPATEN SIDOARJO

ANALISA RASIO KEUANGAN

Untuk Tahun Yang Berakhir 31 Desember 2018 dan 2017

(Dinyatakan dalam Rupiah penuh, kecuali dinyatakan lain)

	31-12-2018	31-12-2017
<b>1. RATIO RENTABILITAS</b>		
<b>1.1. RETURN ON EQUITY</b>		
$\frac{\text{Laba Setelah Pajak}}{\text{Ekuitas}} \times 100\%$	$= \frac{32.490.437.872,00}{355.759.413.424,00}$	$= \frac{30.680.796.442,00}{339.600.060.857,80}$
	<b>9,13 %</b>	<b>9,03 %</b>
<b>1.2. EARNING POWER (EP)</b>		
<b>PROFIT MARGIN</b>		
$\frac{\text{Laba Setelah Pajak}}{\text{Total Pendapatan}} \times 100\%$	$= \frac{32.490.437.872,00}{231.216.523.006,00}$	$= \frac{30.680.796.442,00}{217.682.926.422,00}$
	<b>14,05 %</b>	<b>14,09 %</b>
<b>ASSETS TURNOVER</b>		
$\frac{\text{Total Pendapatan}}{\text{Total Aset}} \text{ kali}$	$= \frac{231.216.523.006,00}{415.433.865.759,00}$	$= \frac{217.682.926.422,00}{397.683.284.597,80}$
	<b>0,56 kali</b>	<b>0,55 kali</b>
<b>EARNING POWER</b>		
$\text{Assets Turnover} \times \text{Profit Margin}$	$=$	$=$
	<b>7,82 %</b>	<b>7,71 %</b>
<b>2. RATIO LIKUIDITAS</b>		
<b>2.1. CURRENT RATIO</b>		
$\frac{\text{Aset lancar}}{\text{Kewajiban Jangka Pendek}} \times 100\%$	$= \frac{235.743.033.726,00}{59.731.564.651,00}$	$= \frac{211.290.217.986,80}{53.141.675.143,00}$
	<b>394,67 %</b>	<b>397,60 %</b>
<b>2.2. CASH RATIO</b>		
$\frac{\text{Kas dan Bank}}{\text{Kewajiban Jangka Pendek}} \times 100\%$	$= \frac{196.019.682.522,00}{59.731.564.651,00}$	$= \frac{171.925.865.096,80}{53.141.675.143,00}$
	<b>328,17 %</b>	<b>323,52 %</b>
<b>3. RATIO SOLVABILITAS</b>		
<b>3.1. ASSETS TO DEBT RATIO</b>		
$\frac{\text{Total Aset}}{\text{Total kewajiban}} \times 100\%$	$= \frac{415.433.865.759,00}{77.875.928.615,00}$	$= \frac{397.683.284.597,80}{76.694.204.842,00}$
	<b>533,46 %</b>	<b>518,53 %</b>
<b>3.2. DEBT TO EQUITY RATIO</b>		
$\frac{\text{Total aset}}{\text{Ekuitas}} \times 100\%$	$= \frac{415.433.865.759,00}{355.759.413.424,00}$	$= \frac{397.683.284.597,80}{339.600.060.857,80}$
	<b>116,77 %</b>	<b>117,10 %</b>