

Tabel 5 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2011-2012

No.	Aset	2011 Rp	2012 Rp	Naik turun	(%)
1	Aset Lancar :				
	Kas	8,557,333.00	86,790,936.00	78,233,603.00	914.229
	Bank	150,199,557.00	149,479,157.00	720,400.00	0.480
	Piutang Usaha	1,150,583,988.00	1,776,417,287.00	625,833,299.00	54.393
	Cad P.H Piutang Usaha	(15,701,263.00)	(24,182,263.00)	(8,481,000.00)	54.015
	Persediaan	15,463,850.00	19,138,850.00	3,675,000.00	23.765
	Pendp. Yang masih hrs. diterima	31,301,750.00	57,667,647.00	26,365,897.00	84.231
	Jumlah Aset Lancar	1,340,405,215.00	2,065,311,614.00		
2	Penyertaan :	6,122,196.00	6,122,196.00		
	Jumlah Penyertaan	6,122,196.00	6,122,196.00		
3	Aset tetap :				
	Tanah	1,892,500.00	1,892,500.00		
	Bangunan	149,234,281.00	149,234,281.00		
	Mesin	22,736,850.00	22,736,850.00		
	Peralatan	18,175,320.00	18,175,320.00		
	Kendaraan	155,143,600.00	155,143,600.00		
	Perlengkapan	64,669,695.00	68,220,695.00	3,551,000.00	5.491
	Alat-alat T/A	22,040,850.00	22,040,850.00		
	Akumulasi penyusutan	(325,365,650.00)	(341,340,943.00)	15,975,293.00	(4.910)
	Jumlah Aset Tetap	108,527,446.00	96,103,153.00	12,424,293.00	11.448

Tabel 5 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2011-2012 (Lanjutan)

No.	Aset	2011 Rp	2012 Rp	Naik	Turun	(%)
4	Aset lain-lain :					
	Dana simpanan	44,624,504.00	44,624,504.00			
	Piutang lain-lain	805,967,653.00	824,492,468.00	18,524,815.00		2.298
	Cad P.H Piutang lain-lain	(16,509,090.00)	(16,509,090.00)			
	Jumlah aset lain-lain	834,083,067.00	852,607,882.00	18,524,815.00		2.221
5	Aset Titipan Dana Saham					
	Dana saham	1,234,000.00	1,234,000.00			
	Cadangan dana saham	(1,234,000.00)	(1,234,000.00)			
	TOTAL ASET	2,289,137,924.00	3,020,144,845.00	731,006,921.00		31.934
6	Kewajiban lancar					
	Hutang Bank & P.G Gempol kerep	55,574,075.00	55,574,075.00			
	Dana bag. SHU	53,569,229.00	59,172,229.00	5,603,000.00		10.459
	Hutang	62,383,743.00	324,265,332.00	261,881,589.00		419.791
	Simpanan Anggota	283,219,925.00	579,464,258.00	296,244,333.00		104.599
	Simpanan Sukarela	545,750.00	545,750.00			
	Beban masih harus dibayar	45,984,650.00	56,957,050.00	10,972,400.00		23.861
	Jumlah Kewajiban Lancar	501,277,372.00	1,075,978,694.00	574,701,322.00		114.647

Tabel 5 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2011-2012 (Lanjutan)

No.	Aset	2011 Rp	2012 Rp	Naik	Turun	(%)
7	Kewajiban jangka panjang					
	Hutang KCK dan KUT	234,842,032.00	234,843,032.00			
	Hutang Gudang	1,119,028.00	1,119,028.00			
	Hutang polowijo	3,461,514.00				
	Jumlah	239,422,574.00	235,962,060.00		3,460,514.00	1.445
8	Ekuitas/Modal					
	Simpanan Pokok	10,033,500.00	10,004,500.00		29,000.00	0.289
	Simpanan wajib	286,799,241.00	314,830,922.00	28,031,681.00		9.774
	Cad koperasi	435,733,597.00	467,815,690.00	32,082,093.00		7.363
	Cad khusus/ dana donasi	743,591,647.00	818,591,647.00	75,000,000.00		10.086
	SHU	72,279,993.00	96,961,332.00	24,681,339.00		34.147
	Jumlah kekayaan bersih	1,548,437,978.00	1,708,204,091.00	159,766,113.00		10.318
	Total pasiva	2,289,137,924.00	3,020,144,845.00	731,006,921.00		31.934

Sumber : Data Diolah

Tabel 6 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2012-2013

No	Aset	2012 Rp	2013 Rp	Naik	Turun	%
	Aset Lancar :					
	Kas	86,790,936.00	35,995,831.00		50,795,105.00	58.526
	Bank	149,479,157.00	491,237,319.00	341,758,162.00		228.633
	Piutang Usaha	1,776,417,287.00	2,098,597,957.00	322,180,670.00		18.137
	Cad P.H Piutang Usaha	(24,182,263.00)	(28,501,263.00)		(4,319,000.00)	17.860
	Persediaan	19,138,850.00	10,658,850.00		8,480,000.00	44.308
	Pendp. Yang masih hrs. diterima	57,667,647.00	53,889,485.00		3,778,162.00	6.552
	Jumlah Aset Lancar	2,065,311,614.00	2,661,878,179.00	596,566,565.00		28.885
	Penyertaan :	6,122,196.00	6,122,196.00			
	Jumlah Penyertaan	6,122,196.00	6,122,196.00			
	Aset tetap :					
	Tanah	1,892,500.00	1,892,500.00			
	Bangunan	149,234,281.00	149,234,281.00			
	Mesin	22,736,850.00	22,736,850.00			
	Peralatan	18,175,320.00	18,175,320.00			
	Kendaraan	155,143,600.00	155,143,600.00			
	Perlengkapan	68,220,695.00	68,220,695.00			
	Alat-alat T/A	22,040,850.00	22,040,850.00			

Tabel 6 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2012-2013 (Lanjutan)

No.	Aset	2012 Rp	2013 Rp	Naik	Turun	(%)
	Akumulasi penyusutan	(341,340,943.00)	(351,665,215.00)	(10,324,272.00)		3.025
	Jumlah Aset Tetap	96,105,165.00	85,780,894.00		10,324,271.00	10.743
	Aset lain-lain :					
	Dana simpanan	44,624,504.00	44,624,504.00			
	Piutang lain-lain	824,492,468.00	800,962,968.00		23,529,500.00	2.854
	Cad P.H Piutang lain-lain	(16,509,090.00)	(16,509,090.00)			
	Jumlah aset lain-lain	852,607,882.00	829,078,382.00		23,529,500.00	2.760
	Aset Titipan Dana Saham					
	Dana saham	1,234,000.00	1,234,000.00			
	Cadangan dana saham	(1,234,000.00)	(1,234,000.00)			
	TOTAL ASET	3,020,146,857.00	3,582,859,651.00	562,712,794.00		18.632
	Kewajiban lancar :					
	Hutang Bank & P.G Gempol kerep	55,574,075.00	84,673,712.00	29,099,637.00		52.362
	Dana bag. SHU	59,172,229.00	67,273,129.00	8,100,900.00		13.690
	Hutang	324,265,332.00	564,531,002.00	240,265,670.00		74.095
	Simpanan Anggota	579,464,258.00	637,070,308.00	57,606,050.00		9.941
	Simpanan Sukarela	545,750.00	545,750.00			

Tabel 6 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2012-2013 (Lanjutan)

No.	Aset	2012 Rp	2013 Rp	Naik	Turun	(%)
	Beban masih harus dibayar	56,957,050.00	93,608,357.00	36,651,307.00		64.349
	Jumlah Kewajiban Lancar	1,075,980,706.00	1,447,704,271.00	371,723,565.00		34.547
	Kewajiban jangka panjang :					
	Hutang KCK dan KUT	234,843,032.00	234,843,032.00			
	Hutang Gudang	1,119,028.00	1,119,028.00			
	Hutang polowijo					
	Jumlah	235,962,060.00	235,962,060.00			
	Ekuitas/Modal					
	Simpanan Pokok	10,004,500.00	9,998,500.00		6,000.00	0.060
	Simpanan wajib	314,830,922.00	353,147,381.00	38,316,459.00		12.170
	Cad koperasi	467,815,690.00	510,061,422.00	42,245,732.00		9.030
	Cad khusus/ dana donasi	818,591,647.00	868,591,647.00	50,000,000.00		6.108
	SHU	96,961,332.00	157,394,470.00	60,433,138.00		62.327
	Jumlah kekayaan bersih	1,708,204,091.00	1,899,193,420.00	190,989,329.00		11.181
	Total pasiva	3,020,146,857.00	3,582,859,751.00	562,712,894.00		18.632

Sumber : Data Diolah

Tabel 7 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2013-2014

No.	Aset	2013 Rp	2014 Rp	Naik	Turun	(%)
1	Aset Lancar :					
	Kas	35,995,831.00	176,600,791.00	140,604,960.00		390.615
	Bank	491,237,319.00	301,055,319.00		190,182,000.00	38.715
	Piutang Usaha	2,098,597,957.00	2,282,570,127.00	208,972,170.00		10.066
	Cad P.H Piutang Usaha	(28,501,263.00)	(28,501,263.00)			
	Persediaan	10,658,850.00	-			
	Pendp. Yang masih hrs. diterima	53,889,485.00	97,730,985.00	43,841,500.00		67.774
	Jumlah Aset Lancar	2,661,878,179.00	2,829,455,959.00	192,577,780.00		7.235
2	Penyertaan :	6,122,196.00	6,122,196.00			
	Jumlah Penyertaan	6,122,196.00	6,122,196.00			
3	Aset tetap :					
	Tanah	1,892,500.00	1,892,500.00			
	Bangunan	149,234,281.00	149,234,281.00			
	Mesin	22,736,850.00	22,736,850.00			
	Peralatan	18,175,320.00	18,925,320.00			
	Kendaraan	155,143,600.00	99,013,600.00		56,130,000.00	36.179
	Perlengkapan	68,220,695.00	68,220,695.00			
	Alat-alat T/A	22,040,850.00	22,040,850.00			
	Akumulasi penyusutan	(351,665,215.00)	(305,258,554.00)		(46,406,661.00)	13.196

Tabel 7 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2013-2014 (Lanjutan)

No.	Aset	2013 Rp	2014 Rp	Naik	Turun	(%)
4	Jumlah Aset Tetap	85,778,881.00	76,805,542.00	8,973,339.00		10.461
	Aset lain-lain :					
	Dana simpanan	44,624,504.00	44,624,504.00			
	Piutang lain-lain	800,962,968.00	808,076,275.00		17,886,693.00	2.216
	Cad P.H Piutang lain-lain	(16,509,090.00)	(16,509,090.00)			
	Jumlah aset lain-lain	829,078,382.00	836,191,089.00		17,886,693.00	2.157
5	Aset Titipan Dana Saham					
	Dana saham	1,234,000.00	1,234,000.00			
	Cadangan dana saham	(1,234,000.00)	(1,234,000.00)			
	TOTAL ASET	3,582,857,638.00	3,748,575,386.00	165,717,748.00		4.625
6	Kewajiban lancar					
	Hutang Bank & P.G Gempol kerep	84,673,712.00	201,197,217.00	116,523,505.00		137.615
	Dana bag. SHU	67,273,129.00	82,583,929.00	15,310,800.00		22.759
	Hutang	564,531,002.00	785,538,423.00	221,007,421.00		39.149
	Simpanan Anggota	637,070,308.00	277,007,158.00		360,063,150.00	56.519
	Simpanan Sukarela	545,750.00	545,750.00			
	Beban masih harus dibayar	93,608,357.00	129,985,989.00	36,377,632.00		10.217
	Jumlah Kewajiban Lancar	1,447,702,258.00	1,476,858,466.00		29,156,208.00	2.014

Tabel 7 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2013-2014 (Lanjutan)

No.	Aset	2013 Rp	2014 Rp	Naik	Turun	(%)
7	Kewajiban jangka panjang					
	Hutang KCK dan KUT	234,843,032.00	234,843,032.00			
	Hutang Gudang	1,119,028.00	1,119,028.00			
	Jumlah	235,962,060.00	235,962,060.00			
8	Ekuitas/Modal					
	Simpanan Pokok	9,998,500.00	9,940,500.00		58,000.00	0.580
	Simpanan wajib	353,147,381.00	416,114,525.00	62,967,144.00		17.830
	Cad koperasi	510,061,422.00	579,493,292.00	69,431,870.00		13.612
	Cad khusus/ dana donasi	868,591,647.00	868,591,647.00			
	SHU	157,394,470.00	161,614,896.00		4,220,426.00	2.681
	Jumlah Kekayaan Bersih	1,899,193,420.00	2,035,754,860.00	136,561,440.00		7.190
	Total Pasiva	3,582,857,738.00	3,748,575,386.00	165,717,648.00		4.625

Sumber : Data Diolah

Tabel 7 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2014-2015

No	Aset	2014 Rp	2015 Rp	Naik	Turun	%
1	Aset Lancar :					
	Kas	176,600,791.00	21,765,913.00		154,834,878.00	87.675
	Bank	301,055,319.00	407,402,319.00	106,347,000.00		35.325
	Piutang Usaha	2,282,570,127.00	2,159,769,189.00		122,800,938.00	5.38
	Cad P.H Piutang Usaha	-28,501,263.00	-28,501,263.00			
	Persediaan	-	-			
	Pendp. Yang masih hrs. diterima	97,730,985.00	123,552,400.00	25,821,415.00		26.421
	Jumlah Aset Lancar	2,829,455,959.00	2,683,988,558.00	244,164,715.00		8.629
2.	Penyertaan :	6,122,196.00	6,122,196.00			
	Jumlah Penyertaan	6,122,196.00	6,122,196.00			
3.	Aset tetap :					
	Tanah	1,892,500.00	1,892,500.00			
	Bangunan	149,234,281.00	149,234,281.00			
	Mesin	22,736,850.00	22,736,850.00			
	Peralatan	18,925,320.00	18,175,320.00		750,000.00	3.963
	Kendaraan	99,013,600.00	99,013,600.00			
	Perlengkapan	68,220,695.00	68,970,695.00	750,000.00		1.099
	Alat-alat T/A	22,040,850.00	22,040,850.00			

Tabel 7 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2014-2015 (Lanjutan)

No.	Aset	2014 Rp	2015 Rp	Naik	Turun	(%)
4	Akumulasi penyusutan	-305,258,554.00	-314,496,229.00	-9,237,675.00		3.026
	Jumlah Aset Tetap	76,805,542.00	67,567,867.00		9,237,675.00	
	Aset lain-lain :					
	Dana simpanan	44,624,504.00	44,624,504.00			
5	Piutang lain-lain	808,076,275.00	992,302,570.00	184,226,295.00		22.798
	Cad P.H Piutang lain-lain	-16,509,090.00	-16,509,090.00			
	Jumlah aset lain-lain	836,191,689.00	1,020,417,984.00	184,226,295.00		22.032
	Aset Titipan Dana Saham					
5	Dana saham	1,234,000.00	1,234,000.00			
	Cadangan dana saham	-1,234,000.00	-1,234,000.00			
	TOTAL ASET	3,748,575,386.00	3,778,096,605.00	29,521,219.00		0.788
6	Kewajiban lancar :					
	Hutang Bank & P.G Gempol kerep	201,197,217.00	55,574,075.00		145,623,142.00	72.378
	Dana bag. SHU	82,583,929.00	98,173,669.00	15,589,740.00		18.877
	Hutang	785,538,423.00	947,216,450.00	161,678,027.00		20.582
	Simpanan Anggota	277,007,158.00	161,856,967.00		115,150,191.00	41.569
	Simpanan Sukarela	545,750.00	545,750.00			

Tabel 7 Neraca Perbandingan KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2014-2015 (Lanjutan)

No.	Aset	2014 Rp	2015 Rp	Naik	Turun	(%)
	Beban masih harus dibayar	129,985,989.00	106,814,884.00		23,171,105.00	10.218
	Jumlah Kewajiban Lancar	1,476,858,466.00	1,370,181,795.00		106,676,671.00	7.223
7	Kewajiban jangka panjang :					
	Hutang KCK dan KUT	234,843,032.00	234,843,032.00			
	Hutang Gudang	1,119,028.00	1,119,028.00			
	Jumlah	235,962,060.00	235,962,060.00			
8	Ekuitas/Modal					
	Simpanan Pokok	9,940,500.00	9,933,500.00		7,000.00	0.070
	Simpanan wajib	416,114,525.00	481,802,916.00	65,688,391.00		15.786
	Cad koperasi	579,493,292.00	649,055,188.00	69,561,896.00		12.004
	Cad khusus/ dana donasi	868,591,647.00	868,591,647.00			
	SHU	161,614,896.00	162,569,499.00	954,603.00		0.591
	Jumlah kekayaan bersih	2,035,754,860.00	2,171,952,750.00	136,197,890.00		6.690
	Total pasiva	3,748,575,386.00	3,778,096,605.00	29,521,219.00		0.788

Sumber: Data diolah

Tabel 8 Laporan Perubahan Modal KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2011-2015

No.	Keterangan	2011	2012	2013	2014	2015
1	Aset Lancar :					
	Kas dan setara kas	158,756,890.00	236,270,093.00	527,233,150.00	477,656,110.00	429,168,232.00
	Piutang	1,150,583,988.00	1,776,417,287.00	2,098,597,957.00	2,282,570,127.00	2,159,769,189.00
	Cad. P.H piutang	-15,701,263.00	-24,182,263.00	-28,501,263.00	-28,501,263.00	-28,501,263.00
	Persediaan	15,463,850.00	19,138,850.00	10,658,850.00	-	-
	Pendapatan yang harus diterima	31,301,750.00	57,667,647.00	53,889,485.00	97,730,985.00	123,552,400.00
	Jumlah aset lancar	1,340,405,215.00	2,065,311,614.00	2,661,878,179.00	2,829,455,959.00	2,683,988,558.00
2	Kewajiban lancar :					
	Hutang bank	55,574,075.00	55,574,075.00	84,673,712.00	201,197,217.00	55,574,075.00
	Dana bag. SHU	53,569,229.00	59,172,229.00	67,273,129.00	82,583,929.00	98,173,669.00
	Hutang	62,383,743.00	324,265,332.00	564,531,002.00	785,538,423.00	947,216,450.00
	Simpanan sukarela dan anggota	284,311,425.00	579,464,258.00	637,616,058.00	277,522,908.00	162,402,717.00
	Beban yang masih harus dibayar	45,984,650.00	56,957,050.00	93,608,357.00	129,985,989.00	106,814,884.00
	Jumlah	501,823,122.00	1,075,432,944.00	1,447,702,258.00	1,476,828,466.00	1,370,181,795.00
	Modal kerja netto akhir tahun	838,582,093.00	989,878,670.00	1,214,175,921.00	1,377,627,493.00	1,313,806,763.00
3	Aset Lancar :					
	Kas dan setara kas	264,005,129.00	158,756,890.00	236,270,093.00	527,233,150.00	477,656,110.00
	Piutang	1,379,199,299.00	1,150,583,988.00	1,776,417,287.00	2,098,597,957.00	2,282,570,127.00
	Cad. P.H piutang	-15,701,263.00	-15,701,263.00	-24,182,263.00	-28,501,263.00	-28,501,263.00
	Piutang program	355,582,052.00	0	0	0	0
	Piutang non anggota	500,000.00	0	0	0	0

Tabel 8 Laporan Perubahan Modal KUD “Karya Bhakti” Periode Yang Berakhir 31 Desember 2011-2015

No.	Keterangan	2011	2012	2013	2014	2015
4	Persediaan	52,992,850.00	15,463,850.00	19,138,850.00	10,658,850.00	0
	Pendapatan yang harus diterima	32,366,330.00	31,301,750.00	57,667,647.00	53,889,485.00	97,730,985.00
	Jumlah aset lancar	2,068,946,408.00	1,340,407,227.00	2,065,313,627.00	2,661,880,193.00	2,829,455,959.00
	Kewajiban lancar :					
	Hutang bank	289,167,107.00	55,574,075.00	55,574,075.00	84,673,712.00	201,197,217.00
	Dana bag. SHU	52,061,029.00	53,569,229.00	59,172,229.00	67,273,129.00	82,583,929.00
	Hutang	78,619,903.00	62,383,743.00	324,265,332.00	564,531,002.00	785,538,423.00
	Simpanan sukarela dan anggota	240,244,675.00	284,311,425.00	579,464,258.00	637,616,058.00	277,522,908.00
	Beban yang masih harus dibayar	65,144,450.00	45,984,650.00	56,957,050.00	93,608,357.00	129,985,989.00
	Jumlah	725,237,164.00	501,823,122.00	1,075,432,944.00	1,447,702,258.00	1,476,828,466.00
	Modal kerja netto akhir tahun	1,343,709,244.00	838,584,105.00	989,880,683.00	1,214,177,935.00	1,377,627,493.00

Sumber: Data diolah