

For legal entities leading bookkeeping according
to account plan for economic-business companies

4 2 0 9 0 5 2 3 9 0 0 0 2

ID number for direct taxes

2 0 9 0 5 2 3 9 0 0 0 2

ID number for indirect taxes

4 1 0 0 0

Activity code according to KD BiH 2006

3 6 0 0

Activity code according to KD BiH 2010

0 3 6

Municipality code:

Name of the legal entity: JP "Komunalac" d.d.

Activity Skupljanje, pročišćavanje i opskrba vodom

Seat and address of the legal entity Gradačac , H.K. Gradašćevića 114

Transaction accounts (name of the bank and account number):

Raiffeisen Bank d.d. Sarajevo

(Bank)

1 6 1 0 2 5 0 0 1 2 6 5 0 0 1 1

NLB Banka d.d. Tuzla

(Bank)

1 3 2 1 9 0 0 3 0 9 1 1 0 9 3 0

Intesa Sanpaolo banka d.d. Sarajevo

(Bank)

1 5 4 2 0 3 2 0 0 0 1 3 0 8 4 8

BALANCE SHEET as of 31.12.2017.

u KM

Account group or account	POSITION	Note	AOP	IZNOS tekuće godine			AMOUNT previous year (net)
				GROSS	Value adjustment	NET (5-6)	
1	2	3	4	5	6	7	8
	ASSETS						
	A. FIXED ASSETS AND LONG-TERM PLACEMENTS (002+008+014+015+020+021+030+033)	2.1.	001	2.609.217	1.806.187	803.030	2.153.746
01	I. Intangible assets (003 to 007)		002	99.357	17.002	82.355	63.206
010	1. Capitalized investments in the development	-	003	-	-	-	-
011	2. Concessions, patents and other rights	-	004	36.734	9.421	27.313	28.410
012	3. Goodwil	-	005	-	-	-	-
013, 014	4. Other intangible assets	-	006	62.623	7.581	55.042	34.796
015, 017	5. Advance payments and intangible assets in preparation	-	007	-	-	-	-
02	II. Property, plants and equipment (009 to 013)		008	2.509.860	1.789.185	720.675	2.090.540
020	1. Lend	-	009	34.513	-	34.513	119.950
021	2. Construction objects	2.1.1.	010	608.908	191.464	417.444	1.590.966
022 do 024	3. Plants and equipment	2.1.2.	011	1.866.410	1.597.721	268.689	333.931
026	4. Residential buildings and apartments	-	012	-	-	-	-
025, 027	5. Advance payments and property, plants and equipment in p	-	013	29	-	29	45.693
03	III. Investment property	-	014	-	-	-	-
04	III. Biological assets		015	-	-	-	-
040	1. Forests	-	016	-	-	-	-
041	2. Perennial plantings	-	017	-	-	-	-
042	3. Basic herd	-	018	-	-	-	-
045, 047	4. Advance payments and biological assets in preparation	-	019	-	-	-	-
05	V. Other (specific) fixed tangible assets		020	-	-	-	-
06	VI. Long-term financial placement (022 to 029)		021	-	-	-	-
060	1. Share in equity of affiliated legal entities	-	022	-	-	-	-
061	2. Share in equity of other legal entities	-	023	-	-	-	-

1	2	3	4	5	6	7	8
062	3. Long-term loans granted to affiliated legal entities	-	024	-	-	-	-
063	4. Long-term loans granted in the country	-	025	-	-	-	-
064	5. Long-term loans granted abroad	-	026	-	-	-	-
065	6. Financial assets available for sale	-	027	-	-	-	-
066	7. Financial assets held to payment date	-	028	-	-	-	-
068	8. Other long-term financial placements	-	029	-	-	-	-
07	VII. Other long-term receivables (031+032)		030	-	-	-	-
070	1. Receivables from affiliated legal entities	-	031	-	-	-	-
071 do 078	2. Other long-term receivables	-	032	-	-	-	-
091, 098	VIII. Long-term demarcations	2.2.7.	033	-	-	-	-
090	B) DEFERRED TAX ASSETS		034	-	-	-	-
	C. CURRENT ASSETS (036+043)		035	3.026.731	436.121	2.590.610	2.360.631
10 do 15	I. Inventory and assets intended for sale (037 to 042)	2.2.4.	036	377.723	77.470	300.253	326.046
10	1. Raw materials, material, spare parts and small inventory	2.2.3.	037	365.471	77.450	288.021	298.075
11	2. Ongoing production, intermediate goods and uncompleted	-	038	5.210	-	5.210	27.939
12	3. Finished products	-	039	-	-	-	-
13	4. Goods	-	040	22	20	2	32
14	5. Fixed assets intended for sale and discontinued operations	-	041	-	-	-	-
15	6. Advance given	-	042	7.020	-	7.020	-
	II. Cash, short-term receivables and short-term placements (044+047+053+061+062)		043	2.649.008	358.651	2.290.357	2.034.585
20	1. Cash and cash equivalents (045+046)	2.2.6.	044	720.961	-	720.961	425.524
20 bez 207	a) Cash		045	720.961	-	720.961	425.524
207	b) Cash equivalents		046	-	-	-	-
21, 22, 23	2. Short-term receivables (048 to 052)	2.2.5.	047	1.926.396	358.651	1.567.745	1.593.522
210	a) Customers - affiliated legal entities	-	048	-	-	-	-
211	b) Customers in the country	2.2.1.	049	1.926.267	358.651	1.567.616	1.587.242
212	c) Customers abroad	-	050	-	-	-	-
22	d) Receivables from specific operations	-	051	-	-	-	-
23	e) Other short-term receivables	-	052	129	-	129	6.280
24	3. Short-term financial placements (054 to 060)	2.2.5.	053	612	-	612	50
240	a) Short-term loans to affiliated legal entities	-	054	-	-	-	-
241	b) Short-term loans granted in the country	-	055	612	-	612	50
242	c) Short-term loans granted abroad	-	056	-	-	-	-
243, 244	d) Short-term part of long-term placements	-	057	-	-	-	-
245	e) Financial assets intended for sale	-	058	-	-	-	-
246	f) Other financial assets at fair value	-	059	-	-	-	-
248	g) Other short-term placements	-	060	-	-	-	-
27	4. Receivables for VAT	-	061	1.039	-	1.039	6.739
28 bez 288	5. Accruals and prepayments	2.2.7.	062	-	-	-	8.750
288	D) DEFERRED TAX ASSETS		063	-	-	-	-
290	E) LOSS ABOVE THE EQUITY VALUE		064	-	-	-	-
	BUSINESS ASSETS (001+034+035+063+064)		065	5.635.948	2.242.308	3.393.640	4.514.377
88	Off balance sheet assets		066	11.142.863	7.806.425	3.336.438	2.060.492
	Total assets (065+066)		067	16.778.811	10.048.733	6.730.078	6.574.869

Account group or account	POSITION	Note	AOP	AMOUNT current year	Amount previous year
1	2	3	4	5	6
	PASIVA				
	A. EQUITY (102-109+110+111+114+115-116+117-122-127)	2.3.	101	2.709.600	3.918.255
30	I. Registered capital (103 do 108)		102	1.372.587	3.630.714
300	1. Share capital		103	1.372.587	3.630.714
302	2. Share of members of company with limited liability		104	-	-
303	3. Cooperative shares		105	-	-
304	4. Investments		106	-	-
305	5. State capital		107	-	-
309	6. Other registered capital		108	-	-
31	II. Subscribed capital unpaid		109	-	-
320	III. Share premium		110	-	-
	IV. Reserves (112+113)		111	51.038	26.354
321	1. Legal reserves		112	51.038	26.354
322	2. Statutory reserves		113	-	-
dio 33	V. Revaluation reserves		114	-	-
dio 33	VI. Unrealized profits		115	-	-
dio 33	VII. Unrealized losses		116	-	-
34	VIII. Unallocated profit (118 to 121)		117	1.308.478	485.653
340	1. Unallocated profit from previous years		118	1.239.741	308.981
341	2. Unallocated profit from the reporting year		119	68.737	176.672
342	3. Unallocated expenditure surplus from previous years		120	-	-
343	4. Unallocated expenditure surplus from the reporting year		121	-	-
35	IX. Loss to the equity value (123 do 126)		122	22.503	224.466
350	1. Loss from previous years		123	22.503	224.466
351	2. Loss from the reporting year		124	-	-
352	3. Uncovered expenditure surplus from previous years		125	-	-
353	4. Uncovered expenditure surplus from the reporting year		126	-	-
360	X. Repurchased own shares and shares		127	-	-
dio 40	B) LONG-TERM PROVISIONS (129+130) (129+130)		128	150.476	180.037
dio 40	1. Long-term provisions for expenditures and risks		129	-	-
dio 40	2. Long-term demarcations		130	150.476	180.037
	C) LONG-TERM LIABILITIES (132 to 138)		131	-	-
410	1. Liabilities not convertible in equity	-	132	-	-
411	2. Liabilities to affiliated legal entities	-	133	-	-
412	3. Liabilities for long-term securities	-	134	-	-
413, 414	4. Long-term loans	-	135	-	-
415, 416	5. Long-term liabilities under the financial leasing	-	136	-	-

1	2	3	4	5	6
417	6. Long-term liabilities at fair values through income and loss account	-	137	-	-
419	7. Other long-term liabilities	-	138	-	-
408	D) DEFERRED TAX LIABILITIES		139	-	-
	E) SHORT-TERM LIABILITIES (141+149+155+156+160+161+162+163)		140	475.101	370.413
42	I. Short-term financial liabilities (142 to 148)		141	-	17
420	1. Liabilities to affiliated legal entities	-	142	-	-
421	2. Liabilities for short-term securities	-	143	-	-
422	3. Short-term loans taken in the country	-	144	-	17
423	4. Short-term loans taken abroad	-	145	-	-
424, 425	5. Short-term part of long-term liabilities	-	146	-	-
427	6. Short-term liabilities under the fair values through income and loss account	-	147	-	-
429	7. Other short-term liabilities	-	148	-	-
43	II. Operational liabilities (150 to 154)		149	217.459	202.679
430	1. Received advance payments, deposits and bails	-	150	135	645
431	2. Suppliers - affiliated legal entities	-	151	-	-
432	3. Suppliers in the country	2.4.1.	152	217.324	202.034
433	4. Suppliers abroad	-	153	-	-
439	5. Other operational liabilities	-	154	-	-
44	III. Liabilities from specific operations	-	155	-	-
45	IV. Liabilities for salaries, reimbursements and other employee benefits (157 to 159)		156	119.560	110.410
450 do 452	1. Liabilities for salaries and salary reimbursements	2.4.2.	157	104.687	96.676
453 do 455	2. Liabilities for reimbursable salary reimbursements	-	158	-	1.340
456 do 458	3. Liabilities for other employee benefits	-	159	14.873	12.394
46	V. Other liabilities	-	160	11.747	8.123
47	VI. Liabilities for TAX	2.4.4.	161	18.761	26.318
48 bez 481	VII. Liabilities for other taxes and duties	-	162	12.843	12.363
481	VIII. Liabilities for income tax	2.4.3.	163	94.731	10.503
49 bez 495	F) ACCRUALS AND DEFERRED INCOME		164	58.463	45.672
495	G) DEFERRED TAX LIABILITIES		165	-	-
	BUSINESS LIABILITIES (101+128+131+139+140+164+165)		166	3.393.640	4.514.377
89	Off balance sheet liabilities		167	3.336.438	2.060.492
	Total liabilities (166+167)		168	6.730.078	6.574.869

CERTIFIED ACCOUNTANT

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DIRECTOR

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