

4209052390002

ID number for direct taxes

209052390002

ID number for indirect taxes

41000

Activity code according to KD BiH 2006

3600

Activity code according to KD BiH 2010

036

Municipality code:

JP "Komunalac" d.d. Gradačac

(Name of the legal entity)

Collecting, purifying and supplying water

(Activity:)

Gradačac, H.K. Gradašćevića 114

(Seat and address of the legal entity)

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

Raiffeisen Bank d.d. Sarajevo

(Bank)

1610250012650011

NLB Banka d.d. Tuzla

(Bank)

1321900309110930

Intesa Sanpaolo banka d.d. Sarajevo

(Bank)

1542032000130848

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

INCOME STATEMENT

for the period from 01.01. until 31.12.2018. year

Account group, Account	POSITION	Note	Mark AOP	Amount	
				Current year	Previous year
1	2	3	4	5	6
	I. INCOME OR LOSS OF THE PERIOD				
	BUSINESS REVENUES OR EXPENSES				
	BUSINESS REVENUES (202+206+210+211)	11.	201	2.751.248	2.871.286
60	1. Revenues from selling goods (203 to 205)		202	18.965	29.401
600	a)Revenues from sales of goods to affiliated legal entities	-	203	-	-
601	b) Revenues from sales of goods on domestic market	-	204	18.965	29.401
602	c) Revenues from sales of goods on foreign market	-	205	-	-
61	2. nues from sales of own goods and services (207 to 209)		206	2.571.701	2.684.097
610	a)Revenues from sales of own goods and services to affiliated legal enti	-	207	-	-
611	b)Revenues from sales of own goods and services on domestic market	1.1.1.	208	2.571.701	2.684.097
612	c)Revenues from sales of own goods and services on foreign market	-	209	-	-
62	3. Revenues from activation or consumption of goods and effects	-	210	-	-
65	4. Other business revenues	1.1.2.	211	160.582	157.788
	Business expenses (213+214+215+219+220+221+222-223+224)		212	2.552.896	2.594.323
50	1. Acquisition value of sold goods	-	213	7.040	12.189
51	2. Tangible expenses	1.2.2.	214	561.523	504.382
52	3. Expenses for salaries and other personal receivings (216 do 218)		215	1.623.086	1.505.674
520, 521	a) Expenses for salaries and salary remunerations to employees	1.2.1.	216	1.346.847	1.229.272
523, 524	b)Expenses for other receivings, remunerations and rights of employees	1.2.3.	217	229.695	230.524
527, 529	c) Expenses for remunerations to other natural persons	-	218	46.544	45.878
53	4.Expenses of production services	1.2.4.	219	189.784	275.079
540 do 542	5. Depreciation	-	220	72.856	120.129
543 do 549	6. Provision expenses	-	221	-	-
55	7. Intangible expenses	1.2.5.	222	102.428	154.141
increase 11 and 12, or 595	Increasing the value of own goods and services in stock	-	223	3.821	-
reduction 11 and 12, or 596	Decreasing the value of own goods and services in stock	-	224	-	22.729
	Income from business activities (201-212)		225	198.352	276.963
	Loss from business activities (212-201)		226	-	-
	FINANCIAL REVENUES AND EXPENDITURES				
66	Financial revenues (228 to 233)		227	39.698	27.295
660	1. Financial revenues from affiliated legal entities	-	228	-	-
661	2. Interest revenues	1.1.4.	229	39.698	27.295
662	3. Foreign exchange gains	-	230	-	-
663	4. Revenues from currency clause	-	231	-	-

1	2	3	4	5	6
664	5. Revenues from participation in profits of joint ventures	-	232	-	-
669	6. Other financial revenues	-	233	-	-
56	Financial expenses (235 to 239)		234	15.897	1.064
560	1. Financial expenses from relations with affiliated legal entities	-	235	-	-
561	2. Interest expenses	-	236	15.897	11
562	3. Foreign exchange differences	-	237	-	-
563	4. Revenues from the basis of currency clause	-	238	-	-
569	5. Other financial expenses	-	239	-	1.053
	Income from financial activity (227-234)		240	23.801	26.231
	Loss from financial activity (234-227)		241	-	-
	Regular activity income (225-226+240-241)>0		242	222.153	303.194
	Regular activity loss (225-226+240-241)<0		243	-	-
	OTHER REVENUES AND EXPENSES				
67 without 673	Other revenues and profits except on basis of fixed assets intended for sale and discontinued operations (245 to 253)		244	57.545	18.498
670	1. Profits from sale of fixed assets	-	245	169	206
671	2. Profits from sale of investment property	-	246	-	-
672	3. Profits from sale of biological assets	-	247	-	-
674	4. Profits from sale of share in capital and securities	-	248	-	-
675	5. Profits from sale of materials	-	249	253	439
676	6. Surpluses	-	250	1.088	7.542
677	7. Charged written off receivables	-	251	6.856	4.042
678	8. Profits on basis of contracted risk protection	-	252	-	-
679	9. Liabilities write off, repealed provisions and other profits	1.1.3.	253	49.179	6.269
57 without 573	Other expenses and losses except on basis of fixed assets intended for sale and discontinued operations (255 to 263)		254	128.631	135.892
570	1. Losses from sale and scraping of fixed assets	-	255	7.880	4.359
571	2. Losses from sale and scraping of investment properties	-	256	-	-
572	3. Losses from sale and scraping of biological assets	-	257	-	-
574	4. Losses from sale of share in capital and securities	-	258	-	-
575	5. Losses from sale of materials	-	259	-	-
576	6. Deficits	-	260	594	1.179
577	7. Expenses on basis of contracted risk protection	-	261	-	-
578	8. Expenses on basis of value adjustment and receivables write off	1.2.6.	262	98.956	115.776
579	9. Expenses and losses on inventory and other expenses	-	263	21.201	14.578
	Income on basis of other revenues and expenses (244-254)		264	-	-
	Loss on basis of other revenues and expenses (254-244)		265	71.086	117.394
	REVENUES AND EXPENSES FROM VALUE ADJUSTMENT OF ASSETS except fixed assets intended for sale and assets of discontinued operations				
68 without 688	Revenues on basis of value adjustment of assets (267 to 275)		266	-	-
680	1. Revenues from value adjustment of intangible assets	-	267	-	-
681	2. Revenues from value adjustment of tangible fixed assets	-	268	-	-
682	3. Revenues from value adjustment of investment property for which depreciation is provided	-	269	-	-
683	4. Revenues from value adjustment of biological assets for which depreciation is provided	-	270	-	-
684	5. Revenues from value adjustment of long-term financial placements and financial assets available for sale	-	271	-	-
685	6. Revenues from value adjustment of inventory	-	272	-	-
686	7. Revenues from value adjustment of short-term financial placements	-	273	-	-
687	8. Revenues from value adjustment of equity (negative goodwill)	-	274	-	-
689	9. Revenues from value adjustment of other assets	-	275	-	-

1	2	3	4	5	6
58 without 588	Expenses on basis of value adjustment of assets (277 to 284)		276	-	9.520
580	1. Value impairment of intangible assets	-	277	-	-
581	2. Value impairment of tangible fixed assets	-	278	-	9.520
582	3. Value impairment of depreciable investment properties	-	279	-	-
583	4. Value impairment of depreciable biological assets	-	280	-	-
584	5. Value impairment of long-term financial placements and financial assets available for sale	-	281	-	-
585	6. Value impairment of inventory	-	282	-	-
586	7. Value impairment of short-term financial placements	-	283	-	-
589	8. Value impairment of other assets	-	284	-	-
part 64	Increasing the value of specific fixed assets (286 to 288)		285	-	-
640	Increasing the value of non depreciable investment properties	-	286	-	-
641	Increasing the value of non depreciable biological assets	-	287	-	-
642	Increasing the value of other non depreciable assets	-	288	-	-
part 64	Decreasing the value of specific fixed assets (290 to 292)		289	-	-
643	Decreasing the value of non depreciable investment properties	-	290	-	-
644	Decreasing the value of non depreciable biological assets	-	291	-	-
645	Decreasing the value of other non depreciable assets	-	292	-	-
	Income from value adjustment (266-276+285-289)>0		293	-	-
	Loss from value adjustment (266-276+285-289)<0		294	-	9.520
690, 691	Revenues from change of accounting policies and correction of insignificant errors from previous periods		295	6.307	10.961
590, 591	Expenses from change of accounting policies and correction of insignificant errors from previous periods		296	866	8.418
	INCOME OR LOSS FROM CONTINUED OPERATIONS				
	Income before tax from continued operations (242-243+264-265+293-294+295-296)>0		297	156.508	178.823
	Loss before tax from continued operations (242-243+264-265+293-294+295-296)<0		298	-	-
	INCOME TAX FROM CONTINUED OPERATIONS				
part 721	Tax expenses of the period		299	11.841	110.086
part 722	Deferred tax expenses of the period		300	-	-
part 723	Deferred tax revenues of the period		301	-	-
	NET INCOME OR LOSS FROM CONTINUED OPERATIONS				
	Net income from continued operations (297-298-299-300+301)>0		302	144.667	68.737
	Net loss from continued operations (297-298-299-300+301)<0		303	-	-
	INCOME OR LOSS FROM DISCONTINUED OPERATIONS				
673 and 688	Revenues and profits on basis of sale and value adjustment of assets intended for sale and discontinued operations		304	-	-
573 and 588	Expenses and losses on basis of sale and value adjustment of assets intended for sale and discontinued operations		305	-	-
	Income from discontinued operations (304-305)		306	-	-
	Loss from discontinued operations (305-304)		307	-	-
part 72	Income tax from discontinued operations		308		-
	Net income from discontinued operations (306-307-308)>0		309	-	-
	Net loss from discontinued operations (306-307-308)<0		310	-	-
	NET INCOME OR LOSS OF THE PERIOD				
	Net income of the period (302-303+309-310)>0		311	144.667	68.737
	Net loss of the period (302-303+309-310)<0		312	-	-
723	Interim dividends and other distributions of income during the period		313	-	-

1	2	3	4	5	6
	II. OTHER COMPREHENSIVE INCOME OR LOSS				
	PROFITS DETERMINED DIRECTLY IN EQUITY (315 to 320)		314	-	-
	1. Profits from realization of revalorised reserves of fixed assets		315	-	-
	2. Profits from change in fair value of financial assets available for sale		316	-	-
	3. Profits from translation of financial statements of foreign operations		317	-	-
	4. Actuarial profits by plans of defined receivings		318	-	-
	5. Profits from the effective part of protection of the cash flow		319	-	-
	6. Other unrealized profits and profits determined directly in equity		320	-	-
	LOSSES DETERMINED DIRECTLY IN EQUITY (322 to 326)		321	-	-
	1. Losses from change in fair value of financial assets available for sale		322	-	-
	2. Losses from translation of financial statements of foreign operations		323	-	-
	3. Actuarial losses by plans of defined receivings		324	-	-
	4. Losses from the effective part of protection of the cash flow		325	-	-
	5. Other unrealized losses and losses determined directly in equity		326	-	-
	Other comprehensive income before tax (314-321)		327	-	-
	Other comprehensive loss before tax (321-314)		328	-	-
	Calculated deferred tax to other comprehensive income		329	-	-
	Other comprehensive net income (327-328-329)>0		330	-	-
	Other comprehensive net loss (327-328-329)<0		331	-	-

	Total other comprehensive net income of the period (311-312+330-331)>0		332	144.667	68.737
	Total other comprehensive net loss (311-312+330-331)<0		333	-	-

	Net income/loss of the period according to ownership (311 or 312):		334	144.667	68.737
	a) to the owners of the register		335	144.667	68.737
	b) to the owners of the minority interests		336	-	-
	Total comprehensive net income/loss according to: vla vlasništvu (332 ili 333)		337	144.667	68.737
	a) to the owners of the register		338	144.667	68.737
	b) to the owners of the minority interests		339	-	-
	Earnings per share:		340	-	-
	a) normal		341	-	-
	b) divided		342	-	-

	Average number of employees:				
	according to hours of work		343	68	66
	according to the status at the end of each month		344	67	66

In Gradačac
Days 28.02.2019. years

Certified accountant
Mina Mašić

Licence No. 0055/5
Phone 035/817-219

M.P.

Director

mr.sc. Damir Okanović