

For legal entities that are do accounting according to the chart of accounts for commercial entities

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

Identification number for direct taxes

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

Identification number for indirect taxes

4 1 0 0 0

Code of activity KD BiH 2006

3 6 0 0

Code of activity KD BiH 2010

0 3 6

Code of municipality

Name of legal entity JP "Komunalac" d.d. Gradačac

Activity Sakupljanje, pročišćavanje i snabdijevanje vodom

Main office and address of legal entity Gradačac, H.K. Gradašćevića 114

Accounts (name of 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

Sparkasse Bank d.d. Sarajevo

(Bank)

1 9 9 5 0 2 0 0 0 6 8 0 3 1 5 8

BALANCE SHEET on 31.12.2020. year

in KM

Group of accounts, account	POSITION	Note	AOP	AMOUNT of current year			AMOUNT years before (netto)
				GROSS	Adjusted values	NETTO (5-6)	
1	2	3	4	5	6	7	8
	ASSETS						
	A. PERMANENT ASSETS AND LONG TERM PLACEMENTS (002+008+014+015+020+021+030+033)	2.1.	001	15.144.259	1.967.672	13.176.587	7.752.687
01	I. Intangible assets (003 to 007)		002	12.299.255	33.429	12.265.826	6.861.840
010	1. Capitalised costs of development	-	003	-	-	-	-
011	2. Concessions, patents and other rights	-	004	33.000	8.984	24.016	25.115
012	3. Goodwil	-	005	-	-	-	-
013, 014	4. Other intangible assets	-	006	67.169	24.445	42.724	48.138
015, 017	5. Advances and intangible assets in preparation	2.1.1.	007	12.199.086	-	12.199.086	6.788.587
02	II. Real estate, plant and equipment (009 to 013)		008	2.845.004	1.934.243	910.761	890.847
020	1. Land	-	009	34.513	-	34.513	34.513
021	2. Buildings	-	010	609.301	205.023	404.278	408.360
022 do 024	3. Plant and equipment	2.1.2.	011	2.200.830	1.729.220	471.610	447.793
026	4. Residential buildings and apartments	-	012	-	-	-	-
025, 027	5. Advances and real estate, plants and equipment in preparation	-	013	360	-	360	181
03	III. Investment in real estate	-	014	-	-	-	-
04	III. Biological assets (016 to 019)		015	-	-	-	-
040	1. Livestock unit	-	016	-	-	-	-
041	2. Woodlands and multiannual plants	-	017	-	-	-	-
042	3. Nucleus breeding	-	018	-	-	-	-
045, 047	4. Advances and biological assets in preparation	-	019	-	-	-	-
05	V. Other (specific) permanent material assets		020	-	-	-	-
06	VI. Long term financial placements (022 to 029)		021	-	-	-	-
060	1. Participation in equity of related legal entities	-	022	-	-	-	-
061	2. Participation in equity of other legal entities	-	023	-	-	-	-

1	2	3	4	5	6	7	8
062	3. Long term credits given to related legal entities	-	024	-	-	-	-
063	4. Long term credits given in country	-	025	-	-	-	-
064	5. Long term credits given abroad	-	026	-	-	-	-
065	6. Financial assets available for sale	-	027	-	-	-	-
066	7. Financial assets held until maturity	-	028	-	-	-	-
068	8. Other long term financial placements	-	029	-	-	-	-
07	VII. Other long term claims (031+032)		030	-	-	-	-
070	1. Receivables from associated legal entities	-	031	-	-	-	-
071 to 078	2. Other long term receivables	-	032	-	-	-	-
091, 098	VIII. Long term demarcation	2.2.7.	033	-	-	-	-
090	B) POSTPONED TAX ASSETS		034	-	-	-	-
	C. CURRENT ASSETS (036+043)		035	3.214.435	648.242	2.566.193	2.707.857
10 to 15	I. Assets and assets held for sale (037 to 042)	2.2.4.	036	319.444	75.573	243.871	288.432
10	1. Raw materials, spare parts and partial inventory	-	037	319.276	75.422	243.854	270.181
11	2. Production ongoing, semi-finished and unfinished services	-	038	-	-	-	18.194
12	3. Finished goods	-	039	-	-	-	-
13	4. Goods	-	040	168	151	17	57
14	5. Fixed assets intended for sale and discontinued operations	-	041	-	-	-	-
15	6. Given advances	-	042	-	-	-	-
	II. Cash, short-term receivables and short term placements (044+047+053+061+062)		043	2.894.991	572.669	2.322.322	2.419.425
20	1. Cash and cash equivalents (045+046)	2.2.6.	044	790.335	-	790.335	953.696
20 wout 207	a) Cash		045	790.335	-	790.335	953.696
207	b) Cash equivalents		046	-	-	-	-
21, 22, 23	2. Short term claims (048 to 052)	2.2.5.	047	1.776.313	572.669	1.203.644	1.107.916
210	a) Buyers - related legal entities	-	048	-	-	-	-
211	b) Buyers in country	2.2.1.	049	1.759.222	572.669	1.186.553	1.105.390
212	c) Buyers abroad	-	050	-	-	-	-
22	d) Claim from specific business	-	051	-	-	-	-
23	e) Other short term claims	-	052	17.091	-	17.091	2.526
24	3. Short term financial placements (054 to 060)	2.2.5.	053	-	-	-	-
240	a) Short-term loans to related legal entities	-	054	-	-	-	-
241	b) Short-term loans in country	-	055	-	-	-	-
242	c) Short-term loans given abroad	-	056	-	-	-	-
243, 244	d) Short-term part of long term placements	-	057	-	-	-	-
245	e) Financial assets for trading	-	058	-	-	-	-
246	f) Other financial assets at fair value	-	059	-	-	-	-
248	g) Other short term placements	-	060	-	-	-	-
27	4. Claims for VAT	2.2.3.	061	328.143	-	328.143	357.813
28 wout 288	5. Active time demarcation	2.2.7.	062	200	-	200	-
288	D) POSTPONED TAX ASSETS		063	-	-	-	-
290	E) LOSS ABOVE CAPITAL VALUE		064	-	-	-	-
	OPERATING ASSETS (001+034+035+063+064)		065	18.358.694	2.615.914	15.742.780	10.460.544
88	Out-of-balance assets		066	11.046.570	7.722.053	3.324.517	3.324.517
	Total assets (065+066)		067	29.405.264	10.337.967	19.067.297	13.785.061

Group of accounts, account	POSITION	Note	AOP	AMOUNT current year	AMOUNT previous year
1	2	3	4	5	6
	LIABILITY				
	A. CAPITAL (102-109+110+111+114+115-116+117-122-127)	2.3.	101	3.257.777	3.104.295
30	I. Initial capital (103 to 108)		102	1.372.587	1.372.587
300	1. Share capital		103	1.372.587	1.372.587
302	2. Shares of company members with limited liability		104	-	-
303	3. Cooperative shares		105	-	-
304	4. Stakes		106	-	-
305	5. State capital		107	-	-
309	6. Other initial capital		108	-	-
31	II. Subscribed unpaid capital		109	-	-
320	III. Premium of share		110	-	-
	IV. Reserves (112+113)		111	51.038	51.038
321	1. Legal reserves		112	51.038	51.038
322	2. Statutory and other reserves		113	-	-
part 33	V. Revaluation reserves		114	-	-
part 33	VI. Unrealized profits		115	-	-
part 33	VII. Unrealized losses		116	-	-
34	VIII. Retained earnings (118 to 121)		117	1.856.655	1.703.173
340	1. Retained earnings from previous years		118	1.703.173	1.453.144
341	2. Retained earnings from current year		119	153.482	250.029
342	3. Unlisted excess revenues from previous years		120	-	-
343	4. Unlisted excess revenues in current year		121	-	-
35	IX. The loss to the amount of capital (123 to 126)		122	22.503	22.503
350	1. Loss from previous years		123	22.503	22.503
351	2. Loss from current year		124	-	-
352	3. Uncovered expenditures from previous years		125	-	-
353	4. Uncovered expenditures in current year		126	-	-
360	X. Repurchased own shares		127	-	-
part 40	B) LONG TERM RESERVES (129+130)		128	3.867.063	2.835.757
part 40	1. Long term Provisions for expenditures and risks		129	-	-
parto 40	2. Long term demarcation		130	3.867.063	2.835.757
	C) LONG TERM OBLIGATIONS (132 to 138)		131	6.558.972	2.868.770
410	1. Obligations that can be converted into equity	-	132	-	-
411	2. Obligations due to related legal entities	-	133	-	-
412	3. Obligations according to long-term securities	-	134	-	-
413, 414	4. Long term credits	2.4.1.	135	6.558.972	2.868.770
415, 416	5. Long-term liabilities under financial lease	-	136	-	-

1	2	3	4	5	6
417	6. Long-term liabilities at fair value through profit or loss	-	137	-	-
419	7. Other long term liabilities	-	138	-	-
408	D) POSTPONED TAX LIABILITIES		139	-	-
	E) SHORT TERM LIABILITIES (141+149+155+156+160+161+162+163)		140	2.017.758	1.572.504
42	I. Short term financial liabilities (142 to 148)		141	820.007	318.752
420	1. Liabilities to related legal entities	-	142	-	-
421	2. Obligations according to short-term securities	-	143	-	-
422	3. Short term credits taken in country	-	144	135	-
423	4. Short term credits taken abroad	-	145	-	-
424, 425	5. Short term portion of long-term liabilities	2.4.3.	146	819.872	318.752
427	6. Short-term liabilities at fair value through profit or loss	-	147	-	-
429	7. Other short term financial liabilities	-	148	-	-
43	II. Operating liabilities (150 to 154)		149	1.034.891	1.075.235
430	1. Received advance payments, deposits and security deposits	-	150	555	555
431	2. Suppliers - related legal entities	-	151	-	-
432	3. Suppliers - in country	2.4.2.	152	989.307	1.074.680
433	4. Suppliers - abroad	-	153	44.962	-
439	5. Other operating liabilities	-	154	67	-
44	III. Liabilities from specific operating activities	-	155	-	-
45	IV. Liabilities for wages, benefits and other employee benefits (157 to 159)		156	136.503	127.714
450 to 452	1. Liabilities from salary and fees to salary	2.4.4.	157	118.968	112.507
453 to 455	2. Liabilities from fees to salary which are refunded	-	158	680	-
456 to 458	3. Liabilities from other fees to employees	-	159	16.855	15.207
46	V. Other liabilities	-	160	3.029	3.800
47	VI. Liabilities to VAT	-	161	20.145	27.673
48 wout 481	VII. Liabilities for other taxes and other charges	-	162	3.183	4.212
481	VIII. Liabilities for income tax	-	163	-	15.118
49 wout 495	F) DEMARCATION TIME LIABILITIES		164	41.210	79.218
495	G) POSTPONED TAX LIABILITIES		165	-	-
	OPERATING LIABILITIES (101+128+131+139+140+164+165)		166	15.742.780	10.460.544
89	Out-of-balance sheet liabilities		167	3.324.517	3.324.517
	Total liabilities (166+167)		168	19.067.297	13.785.061

CERTIFIED ACCOUNTANT

Mina Mašić

Licence No. 0055/5

Phone No. 061/739-524

M.P.

GENERAL MANAGER

Damir Okanović