

令和7年度

令和 7 年 4 月 1 日から  
令和 8 年 3 月 3 1 日まで

## 計算書類

東京都八王子市館町1097

社会福祉法人 九頭竜会

## 法人単位資金収支計算書

(自) 令和 7 年 4 月 1 日

(至) 令和 8 年 3 月 31 日

(単位: 円)

| 勘定科目        |                                 | 予算(A)             | 決算(B)             | 差異(A)-(B)       | 備考 |
|-------------|---------------------------------|-------------------|-------------------|-----------------|----|
| 事業活動による収支   | 収入                              |                   |                   |                 |    |
|             | 保育事業収入                          | [ 351,963,442 ]   | [ 351,371,367 ]   | [ 592,075 ]     |    |
|             | 受取利息配当金収入                       | [ 960,000 ]       | [ 927,927 ]       | [ 32,073 ]      |    |
|             | その他の収入                          | [ 9,130,000 ]     | [ 9,006,581 ]     | [ 123,419 ]     |    |
|             | 事業活動収入計(1)                      | [ 362,053,442 ]   | [ 361,305,875 ]   | [ 747,567 ]     |    |
|             | 支出                              |                   |                   |                 |    |
|             | 人件費支出                           | [ 302,786,503 ]   | [ 297,537,386 ]   | [ 5,249,117 ]   |    |
|             | 事業費支出                           | [ 35,417,598 ]    | [ 35,002,022 ]    | [ 415,576 ]     |    |
|             | 事務費支出                           | [ 25,700,423 ]    | [ 24,500,470 ]    | [ 1,199,953 ]   |    |
|             | 支払利息支出                          | [ 50,000 ]        | [ 49,992 ]        | [ 8 ]           |    |
| 施設整備等による収支  | その他の支出                          | [ 4,440,000 ]     | [ 4,248,375 ]     | [ 191,625 ]     |    |
|             | 事業活動支出計(2)                      | [ 368,394,524 ]   | [ 361,338,245 ]   | [ 7,056,279 ]   |    |
|             | 事業活動資金収支差額(3)=(1)-(2)           | [ △ 6,341,082 ]   | [ △ 32,370 ]      | [ △ 6,308,712 ] |    |
|             | 収入                              |                   |                   |                 |    |
|             | 施設整備等補助金収入                      | [ 107,592,000 ]   | [ 107,592,000 ]   | [ 0 ]           |    |
|             | 施設整備等寄附金収入                      | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 設備資金借入金収入                       | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 固定資産売却収入                        | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | その他の施設整備等による収入                  | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 施設整備等収入計(4)                     | [ 107,592,000 ]   | [ 107,592,000 ]   | [ 0 ]           |    |
| その他の活動による収支 | 支出                              |                   |                   |                 |    |
|             | 設備資金借入金元金償還支出                   | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 固定資産取得支出                        | [ 446,490,000 ]   | [ 445,520,148 ]   | [ 969,852 ]     |    |
|             | 固定資産除却・廃棄支出                     | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | ファイナンス・リース債務の返済支出               | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | その他の施設整備等による支出                  | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 施設整備等支出計(5)                     | [ 446,490,000 ]   | [ 445,520,148 ]   | [ 969,852 ]     |    |
|             | 施設整備等資金収支差額(6)=(4)-(5)          | [ △ 338,898,000 ] | [ △ 337,928,148 ] | [ △ 969,852 ]   |    |
|             | 収入                              |                   |                   |                 |    |
|             | 長期運営資金借入金収入                     | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
| その他の活動による収支 | 役員等長期借入金収入                      | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 長期貸付金回収収入                       | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 投資有価証券売却収入                      | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 積立資産取崩収入                        | [ 351,675,962 ]   | [ 351,675,962 ]   | [ 0 ]           |    |
|             | その他の活動収入計(7)                    | [ 351,675,962 ]   | [ 351,675,962 ]   | [ 0 ]           |    |
|             | 支出                              |                   |                   |                 |    |
|             | 長期運営資金借入金元金償還支出                 | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 役員等長期借入金元金償還支出                  | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 長期貸付金支出                         | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
|             | 投資有価証券取得支出                      | [ 0 ]             | [ 0 ]             | [ 0 ]           |    |
| その他の活動による収支 | 積立資産支出                          | [ 17,024,660 ]    | [ 16,889,076 ]    | [ 135,584 ]     |    |
|             | その他の活動による支出                     | [ 1,412,220 ]     | [ 1,412,220 ]     | [ 0 ]           |    |
|             | その他の活動支出計(8)                    | [ 18,436,880 ]    | [ 18,301,296 ]    | [ 135,584 ]     |    |
|             | その他の活動資金収支差額(9)=(7)-(8)         | [ 333,239,082 ]   | [ 333,374,666 ]   | [ △ 135,584 ]   |    |
|             | 予備費支出(10)                       | [ 0 ]             |                   | [ 0 ]           |    |
|             |                                 | [ 0 ]             |                   |                 |    |
|             | 当期資金収支差額合計(11)=(3)+(6)+(9)-(10) | [ △ 12,000,000 ]  | [ △ 4,585,852 ]   | [ △ 7,414,148 ] |    |
|             | 前期末支払資金残高(12)                   | 82,841,404        | 82,841,404        | 0               |    |
|             | 当期末支払資金残高(11)+(12)              | [ 70,841,404 ]    | [ 78,255,552 ]    | [ △ 7,414,148 ] |    |

法人単位事業活動計算書

(自) 令和 7 年 4 月 1 日 (至) 令和 8 年 3 月 31 日

(単位: 円)

| 勘定科目       |                                    | 当年度決算(A)          | 前年度決算(B)         | 増減(A)-(B)         |
|------------|------------------------------------|-------------------|------------------|-------------------|
| サービス活動増減の部 | 収益                                 |                   |                  |                   |
|            | 保育事業収益                             | [ 351,371,367 ]   | [ 360,872,089 ]  | [ △ 9,500,722 ]   |
|            | その他の収益                             | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | サービス活動収益計(1)                       | [ 351,371,367 ]   | [ 360,872,089 ]  | [ △ 9,500,722 ]   |
|            | 費用                                 |                   |                  |                   |
|            | 人件費                                | [ 293,645,500 ]   | [ 306,980,645 ]  | [ △ 13,335,145 ]  |
|            | 事業費                                | [ 35,002,022 ]    | [ 33,982,637 ]   | [ 1,019,385 ]     |
|            | 事務費                                | [ 24,500,470 ]    | [ 18,838,136 ]   | [ 5,662,334 ]     |
|            | 減価償却費                              | [ 6,812,497 ]     | [ 5,604,939 ]    | [ 1,207,558 ]     |
|            | 国庫補助金等特別積立金取崩額                     | [ △ 5,904,103 ]   | [ △ 252,798 ]    | [ △ 5,651,305 ]   |
| サービス活動増減の部 | サービス活動費用計(2)                       | [ 354,056,386 ]   | [ 365,153,559 ]  | [ △ 11,097,173 ]  |
|            | サービス活動増減差額(3)=(1)-(2)              | [ △ 2,685,019 ]   | [ △ 4,281,470 ]  | [ 1,596,451 ]     |
|            | 収益                                 |                   |                  |                   |
|            | 受取利息配当金収益                          | [ 927,927 ]       | [ 111,610 ]      | [ 816,317 ]       |
|            | 有価証券売却益                            | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | 投資有価証券売却益                          | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | 積立資産評価益                            | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | その他のサービス活動外収益                      | [ 9,006,581 ]     | [ 5,551,341 ]    | [ 3,455,240 ]     |
|            | サービス活動外収益計(4)                      | [ 9,934,508 ]     | [ 5,662,951 ]    | [ 4,271,557 ]     |
|            | 費用                                 |                   |                  |                   |
| サービス活動増減の部 | 支払利息                               | [ 49,992 ]        | [ 23,207 ]       | [ 26,785 ]        |
|            | 有価証券売却損                            | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | 投資有価証券売却損                          | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | 積立資産評価損                            | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | その他のサービス活動外費用                      | [ 4,248,375 ]     | [ 4,369,775 ]    | [ △ 121,400 ]     |
|            | サービス活動外費用計(5)                      | [ 4,298,367 ]     | [ 4,392,982 ]    | [ △ 94,615 ]      |
|            | サービス活動外増減差額(6)=(4)-(5)             | [ 5,636,141 ]     | [ 1,269,969 ]    | [ 4,366,172 ]     |
|            | 経常増減差額(7)=(3)+(6)                  | [ 2,951,122 ]     | [ △ 3,011,501 ]  | [ 5,962,623 ]     |
| 特別増減の部     | 収益                                 |                   |                  |                   |
|            | 施設整備等補助金収益                         | [ 107,592,000 ]   | [ 334,591,000 ]  | [ △ 226,999,000 ] |
|            | 施設整備等寄附金収益                         | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | 固定資産売却益                            | [ 0 ]             | [ 399,999 ]      | [ △ 399,999 ]     |
|            | 特別収益計(8)                           | [ 107,592,000 ]   | [ 334,990,999 ]  | [ △ 227,398,999 ] |
|            | 費用                                 |                   |                  |                   |
|            | 基本金組入額                             | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | 固定資産売却損・処分損                        | [ 132,489 ]       | [ 8,877,708 ]    | [ △ 8,745,219 ]   |
|            | 国庫補助金等特別積立金積立額                     | [ 107,592,000 ]   | [ 334,591,000 ]  | [ △ 226,999,000 ] |
|            | 特別費用計(9)                           | [ 107,724,489 ]   | [ 343,468,708 ]  | [ △ 235,744,219 ] |
| 繰越活動増減差額の部 | 特別増減差額(10)=(8)-(9)                 | [ △ 132,489 ]     | [ △ 8,477,709 ]  | [ 8,345,220 ]     |
|            | 当期活動増減差額(11)=(7)+(10)              | [ 2,818,633 ]     | [ △ 11,489,210 ] | [ 14,307,843 ]    |
|            | 繰越                                 |                   |                  |                   |
|            | 前期繰越活動増減差額(12)                     | [ △ 198,726,616 ] | [ 33,192,594 ]   | [ △ 231,919,210 ] |
|            | 当期末繰越活動増減差額(13)=(11)+(12)          | [ △ 195,907,983 ] | [ 21,703,384 ]   | [ △ 217,611,367 ] |
|            | 活                                  |                   |                  |                   |
|            | 基本金取崩額(14)                         | [ 0 ]             | [ 0 ]            | [ 0 ]             |
|            | その他の積立金取崩額(15)                     | [ 345,680,000 ]   | [ 111,610,000 ]  | [ 234,070,000 ]   |
|            | その他の積立金積立額(16)                     | [ 14,000,000 ]    | [ 332,040,000 ]  | [ △ 318,040,000 ] |
|            | 次期繰越活動増減差額(17)=(13)+(14)+(15)-(16) | 135,772,017       | △ 198,726,616    | 334,498,633       |

法人単位貸借対照表

令和 8 年 3 月31 日現在

(単位：円)

| 資 産 の 部    |                  |                  |                   | 負 債 の 部      |                  |                   |                   |
|------------|------------------|------------------|-------------------|--------------|------------------|-------------------|-------------------|
|            | 当<br>年<br>度<br>末 | 前<br>年<br>度<br>末 | 増<br>減            |              | 当<br>年<br>度<br>末 | 前<br>年<br>度<br>末  | 増<br>減            |
| 流動資産       | [ 86,791,664 ]   | [ 191,997,657 ]  | [ Δ 105,205,993 ] | 流動負債         | [ 27,021,364 ]   | [ 124,886,253 ]   | [ Δ 97,864,889 ]  |
| 現金預金       | 71,218,545       | 173,065,965      | Δ 101,847,420     | 事業未払金        | 6,828,741        | 7,186,759         | Δ 358,018         |
| 事業未収金      | 11,413,530       | 16,205,390       | Δ 4,791,860       | その他の未払金      | 0                | 99,990,000        | Δ 99,990,000      |
| 未収補助金      | 3,839,841        | 2,723,703        | 1,116,138         | 1年以内返済予定設備   |                  |                   |                   |
| 立替金        | 0                | 2,599            | Δ 2,599           | 資金借入金        | 3,860,000        | 0                 | 3,860,000         |
| 1年以内回収予定長期 |                  |                  |                   | 職員預り金        | 1,387,623        | 1,979,494         | Δ 591,871         |
| 前払費用       | 319,748          | 0                | 319,748           | 賞与引当金        | 14,945,000       | 15,730,000        | Δ 785,000         |
| 固定資産       | [ 954,000,901 ]  | [ 849,166,633 ]  | [ 104,834,268 ]   | 固定負債         | [ 142,940,420 ]  | [ 149,953,786 ]   | [ Δ 7,013,366 ]   |
| 基本財産       | [ 699,952,199 ]  | [ 1,000,004 ]    | [ 698,952,195 ]   | 設備資金借入金      | 96,140,000       | 100,000,000       | Δ 3,860,000       |
| 建物         | 698,952,199      | 4                | 698,952,195       | 退職給付引当金      | 46,800,420       | 49,953,786        | Δ 3,153,366       |
| 基本財産積立資産   | 1,000,000        | 1,000,000        | 0                 | 負債の部合計       | [ 169,961,784 ]  | [ 274,840,039 ]   | [ Δ 104,878,255 ] |
| その他の固定資産   | [ 254,048,702 ]  | [ 848,166,629 ]  | [ Δ 594,117,927 ] | 純 資 産 の 部    |                  |                   |                   |
| 建物         | 3,671,965        | 4,152,895        | Δ 480,930         | 基本金          | [ 62,919,135 ]   | [ 62,919,135 ]    | [ 0 ]             |
| 構築物        | 25,914,387       | 8,105            | 25,906,282        | 国庫補助金等特別積立金  | [ 507,592,099 ]  | [ 405,904,202 ]   | [ 101,687,897 ]   |
| 器具及び備品     | 10,669,843       | 6,060,313        | 4,609,530         | その他の積立金      | [ 164,547,530 ]  | [ 496,227,530 ]   | [ Δ 331,680,000 ] |
| 建設仮勘定      | 0                | 291,720,000      | Δ 291,720,000     | 人件費積立金       | 80,600,000       | 91,100,000        | Δ 10,500,000      |
| ソフトウェア     | 1,352,085        | 44,000           | 1,308,085         | 保育所施設・設備整備   |                  |                   |                   |
| 退職給付引当資産   | 46,800,420       | 49,953,786       | Δ 3,153,366       | 積立金          | 71,400,000       | 392,580,000       | Δ 321,180,000     |
| 人件費積立資産    | 80,600,000       | 91,100,000       | Δ 10,500,000      | 施設調整費積立金     | 12,547,530       | 12,547,530        | 0                 |
| 保育所施設・設備整備 |                  |                  |                   | 次期繰越活動増減差額   | [ 135,772,017 ]  | [ Δ 198,726,616 ] | [ 334,498,633 ]   |
| 積立資産       | 71,400,000       | 392,580,000      | Δ 321,180,000     | (うち当期活動増減差額) | 2,818,633        | Δ 11,489,210      | 14,307,843        |
| 施設調整費積立資産  | 12,547,530       | 12,547,530       | 0                 | 純資産の部合計      | [ 870,830,781 ]  | [ 766,324,251 ]   | [ 104,506,530 ]   |
| 長期前払費用     | 1,092,472        | 0                | 1,092,472         |              |                  |                   |                   |
| 資産の部合計     | 1,040,792,565    | 1,011,164,290    | Δ 371,725         | 負債及び純資産の部合計  | 1,040,792,565    | 1,041,164,290     | Δ 371,725         |