

正味財産増減計算書内訳表

平成28年 4月 1日から平成29年 3月31日まで

公益社団法人長井法人会

(単位：円)

| 科 目 | 公益事業会計 | | | | 収益事業会計 | | | | 法人会計 | 合 計 |
|-----------------|-------------------|-------------------|------------------|------------------|-----------------|-------------------|------------------|------------------|------------------|-------------------|
| | 公1小計 | 公2小計 | 公益共通 | 公益合計 | 収1小計 | 他1小計 | 収益等共通 | 収益合計 | | |
| I 一般正味財産増減の部 | | | | | | | | | | |
| 1. 経常増減の部 | | | | | | | | | | |
| (1) 経常収益 | | | | | | | | | | |
| 基本財産運用益 | 0 | 0 | 1,253 | 1,253 | 0 | 0 | 0 | 0 | 0 | 1,253 |
| 基本財産受取利息 | 0 | 0 | 1,253 | 1,253 | 0 | 0 | 0 | 0 | 0 | 1,253 |
| 特定資産運用益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,802 | 1,802 |
| 特定資産受取利息 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,802 | 1,802 |
| 受取会費 | 0 | 0 | 2,670,950 | 2,670,950 | 0 | 0 | 1,327,975 | 1,327,975 | 1,342,975 | 5,341,900 |
| 正会員受取会費 | 0 | 0 | 2,308,450 | 2,308,450 | 0 | 0 | 1,154,225 | 1,154,225 | 1,154,225 | 4,616,900 |
| 役員会員受取会費 | 0 | 0 | 347,500 | 347,500 | 0 | 0 | 173,750 | 173,750 | 173,750 | 695,000 |
| 賛助会員受取会費 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 15,000 | 30,000 |
| 事業収益 | 378,000 | 35,000 | 0 | 413,000 | 122,500 | 386,100 | 0 | 508,600 | 0 | 921,600 |
| 研修事業収益 | 18,000 | 35,000 | 0 | 53,000 | 0 | 13,600 | 0 | 13,600 | 0 | 66,600 |
| 広報事業収益 | 90,000 | 0 | 0 | 90,000 | 40,000 | 0 | 0 | 40,000 | 0 | 130,000 |
| 福利厚生事業収益 | 0 | 0 | 0 | 0 | 82,500 | 0 | 0 | 82,500 | 0 | 82,500 |
| 会員親睦事業収益 | 270,000 | 0 | 0 | 270,000 | 0 | 369,500 | 0 | 369,500 | 0 | 639,500 |
| ビデオ貸出事業収益 | 0 | 0 | 0 | 0 | 0 | 3,000 | 0 | 3,000 | 0 | 3,000 |
| 受取補助金等 | 0 | 0 | 4,270,100 | 4,270,100 | 0 | 0 | 250,000 | 250,000 | 150,000 | 4,670,100 |
| 受取全法連補助金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150,000 | 150,000 |
| 受取県連補助金 | 0 | 0 | 250,000 | 250,000 | 0 | 0 | 250,000 | 250,000 | 0 | 500,000 |
| 受取全法連助成金振替額 | 0 | 0 | 4,020,100 | 4,020,100 | 0 | 0 | 0 | 0 | 0 | 4,020,100 |
| 受取負担金 | 18,000 | 0 | 0 | 18,000 | 0 | 16,000 | 125,000 | 141,000 | 413,760 | 572,760 |
| 受取負担金 | 18,000 | 0 | 0 | 18,000 | 0 | 16,000 | 0 | 16,000 | 288,760 | 322,760 |
| 青年・女性部会受取負担金 | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 | 125,000 | 125,000 | 250,000 |
| 雑収益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72,082 | 72,082 |
| 受取利息 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| 雑収益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72,064 | 72,064 |
| 経常収益計 | 396,000 | 35,000 | 6,942,303 | 7,373,303 | 122,500 | 402,100 | 1,702,975 | 2,227,575 | 1,980,619 | 11,581,497 |
| (2) 経常費用 | 30% | 40% | | 70% | 4% | 16% | | 20% | 10% | 100% |
| 事業費 | 3,420,033 | 3,986,103 | 0 | 7,406,136 | 529,223 | 1,726,721 | 0 | 2,255,944 | 0 | 9,662,080 |
| 給料手当 | 1,022,400 | 1,363,200 | 0 | 2,385,600 | 136,320 | 545,280 | 0 | 681,600 | 0 | 3,067,200 |
| 臨時雇賃金 | 50,640 | 67,520 | 0 | 118,160 | 6,752 | 27,008 | 0 | 33,760 | 0 | 151,920 |
| 退職給付費用 | 60,000 | 80,000 | 0 | 140,000 | 8,000 | 32,000 | 0 | 40,000 | 0 | 180,000 |
| 福利厚生費 | 199,911 | 266,547 | 0 | 466,458 | 26,655 | 106,619 | 0 | 133,274 | 0 | 599,732 |
| 会議費 | 116,708 | 34,085 | 0 | 150,793 | 88,710 | 347,287 | 0 | 435,997 | 0 | 586,790 |
| 旅費交通費 | 583,807 | 261,802 | 0 | 845,609 | 177,434 | 134,772 | 0 | 312,206 | 0 | 1,157,815 |
| 通信運搬費 | 243,631 | 113,332 | 0 | 356,963 | 16,802 | 45,221 | 0 | 62,023 | 0 | 418,986 |
| 事務委託費 | 54,432 | 72,576 | 0 | 127,008 | 7,258 | 29,030 | 0 | 36,288 | 0 | 163,296 |
| 消耗品費 | 99,706 | 408,657 | 0 | 508,363 | 866 | 200,452 | 0 | 201,318 | 0 | 709,681 |
| 印刷製本費 | 238,529 | 76,838 | 0 | 315,367 | 7,684 | 30,735 | 0 | 38,419 | 0 | 353,786 |
| 諸会費 | 12,857 | 17,143 | 0 | 30,000 | 0 | 0 | 0 | 0 | 0 | 30,000 |
| 賃借料 | 194,400 | 259,200 | 0 | 453,600 | 25,920 | 103,680 | 0 | 129,600 | 0 | 583,200 |
| 保険料 | 3,500 | 0 | 0 | 3,500 | 3,600 | 9,200 | 0 | 12,800 | 0 | 16,300 |
| 諸謝金 | 98,211 | 448,470 | 0 | 546,681 | 0 | 0 | 0 | 0 | 0 | 546,681 |
| 支払負担金 | 184,000 | 120,000 | 0 | 304,000 | 6,400 | 25,600 | 0 | 32,000 | 0 | 336,000 |
| 新聞図書費 | 16,520 | 20,615 | 0 | 37,135 | 2,651 | 10,602 | 0 | 13,253 | 0 | 50,388 |
| 委託費 | 113,509 | 243,920 | 0 | 357,429 | 8,276 | 33,102 | 0 | 41,378 | 0 | 398,807 |
| 会場費 | 71,649 | 89,430 | 0 | 161,079 | 1,620 | 28,944 | 0 | 30,564 | 0 | 191,643 |
| 表彰費 | 22,947 | 0 | 0 | 22,947 | 0 | 0 | 0 | 0 | 0 | 22,947 |
| リース料 | 32,076 | 42,768 | 0 | 74,844 | 4,277 | 17,107 | 0 | 21,384 | 0 | 96,228 |
| 支払手数料 | 600 | 0 | 0 | 600 | 0 | 80 | 0 | 80 | 0 | 680 |
| 経常費用計 | 3,420,033 | 3,986,103 | 0 | 7,406,136 | 529,223 | 1,726,721 | 0 | 2,255,944 | 1,840,108 | 11,502,188 |
| 評価損益等調整前当期経常増減額 | -3,024,033 | -3,951,103 | 6,942,303 | -32,833 | -406,723 | -1,324,621 | 1,702,975 | -28,369 | 140,511 | 79,309 |
| 評価損益等計 | | | | | | | | | 0 | 0 |
| 当期経常増減額 | -3,024,033 | -3,951,103 | 6,942,303 | -32,833 | -406,723 | -1,324,621 | 1,702,975 | -28,369 | 140,511 | 79,309 |
| 2. 経常外増減の部 | | | | | | | | | | |
| (1) 経常外収益 | | | | | | | | | | |
| 経常外収益計 | | | | | | | | | 0 | 0 |
| (2) 経常外費用 | | | | | | | | | | |
| 経常外費用計 | | | | | | | | | 0 | 0 |
| 当期経常外増減額 | | | | | | | | | 0 | 0 |
| 当期一般正味財産増減額 | -3,024,033 | -3,951,103 | 6,942,303 | -32,833 | -406,723 | -1,324,621 | 1,702,975 | -28,369 | 140,511 | 79,309 |
| 一般正味財産期首残高 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 一般正味財産期末残高 | -3,024,033 | -3,951,103 | 6,942,303 | -32,833 | -406,723 | -1,324,621 | 1,702,975 | -28,369 | 140,511 | 79,309 |
| II 指定正味財産増減の部 | | | | | | | | | | |
| 受取補助金等 | | | 4,020,100 | 4,020,100 | | | | | 0 | 4,020,100 |
| 受取全法連助成金 | | | 4,020,100 | 4,020,100 | | | | | 0 | 4,020,100 |
| 一般正味財産への振替額 | | | -4,020,100 | -4,020,100 | | | | | 0 | -4,020,100 |
| 一般正味財産への振替額 | | | -4,020,100 | -4,020,100 | | | | | 0 | -4,020,100 |
| 当期指定正味財産増減額 | | | | | | | | | 0 | 0 |
| 指定正味財産期首残高 | | | | | | | | | 0 | 0 |
| 指定正味財産期末残高 | | | | | | | | | 0 | 0 |
| III 基金増減の部 | | | | | | | | | | |
| 当期基金増減額 | | | | | | | | | 0 | 0 |
| 基金期首残高 | | | | | | | | | 0 | 0 |
| 基金期末残高 | | | | | | | | | 0 | 0 |
| IV 正味財産期末残高 | -3,024,033 | -3,951,103 | 6,942,303 | -32,833 | -406,723 | -1,324,621 | 1,702,975 | -28,369 | 140,511 | 79,309 |

公益社団法人の会計基準

①経常費用総額の50%以上を公益事業であること 公益事業費 **7,406,136** **64%** 経常費用総額 **11,502,188**
 ②公益事業が収支相償であること(公益事業で収益を出してはならない) 公益事業収入 **7,373,303** < 公益事業費 **7,406,136** **-32,833**
 ③年度末の遊休財産が公益事業費を越えないこと 27年度末は 5,059,493 28年度増加額は **79,309** 5,138,802 を公益事業を超えない