３. 財務概要

財 務 分 析 表

		算式																	
		平成27年度						平成28年度						平成29年度					
【貸借対照表比率】		法人全体			徳島工業短期大学			法人全体			徳島工業短期大学			法人全体			徳島工業短期大学		
1.固定資産構成比率	固定資産／総資産	3,487,911,605	/	4,019,859,998	(86.8%)	3,487,911,605	/	4,019,859,998	(86.8%)	3,445,965,514	/	3,974,674,866	(86.7%)	3,445,965,514	/	3,974,674,866	(86.7%)	3,471,236,400	/	3,908,432,444	(88.8%)	3,471,236,400	/	3,908,432,444	(88.8%)
2.有形固定資産構成比率	有形固定資産／総資産	1,184,967,897	/	4,019,859,998	(29.5%)	1,184,967,897	/	4,019,859,998	(29.5%)	1,152,134,017	/	3,974,674,866	(29.0%)	1,152,134,017	/	3,974,674,866	(29.0%)	1,145,856,026	/	3,908,432,444	(29.3%)	1,145,856,026	/	3,908,432,444	(29.3%)
3.特定資産構成比率	特定資産／総資産	2,189,271,449	/	4,019,859,998	(54.5%)	2,189,271,449	/	4,019,859,998	(54.5%)	2,181,190,278	/	3,974,674,866	(54.9%)	2,181,190,278	/	3,974,674,866	(54.9%)	2,211,525,397	/	3,908,432,444	(56.6%)	2,211,525,397	/	3,908,432,444	(56.6%)
4.流動資産構成比率	流動資産／総資産	531,948,393	/	4,019,859,998	(13.2%)	531,948,393	/	4,019,859,998	(13.2%)	528,709,352	/	3,974,674,866	(13.3%)	528,709,352	/	3,974,674,866	(13.3%)	437,196,044	/	3,908,432,444	(11.2%)	437,196,044	/	3,908,432,444	(11.2%)
5.固定負債構成比率	固定負債／総負債＋純資産	42,337,348	/	4,019,859,998	(1.1%)	42,337,348	/	4,029,531,016	(1.1%)	42,742,171	/	3,974,674,866	(1.1%)	42,742,171	/	3,984,531,697	(1.1%)	47,160,486	/	3,908,432,444	(1.2%)	47,160,486	/	3,919,259,987	(1.2%)
6.流動負債構成比率	流動負債／総負債＋純資産	77,921,703	/	4,019,859,998	(1.9%)	77,921,703	/	4,029,531,016	(1.9%)	75,267,848	/	3,974,674,866	(1.9%)	75,267,848	/	3,984,531,697	(1.9%)	87,117,154	/	3,908,432,444	(2.2%)	87,117,154	/	3,919,259,987	(2.2%)
7.内部留保資産比率	運用資産－総負債／総資産	2,695,186,710	/	4,019,859,998	(67.0%)	2,695,186,710	/	4,019,859,998	(67.0%)	2,679,675,889	/	3,974,674,866	(67.4%)	2,679,675,889	/	3,974,674,866	(67.4%)	2,611,464,142	/	3,908,432,444	(66.8%)	2,611,464,142	/	3,908,432,444	(66.8%)
8.運用資産余裕比率	運用資産－外部負債／経常支出	2,799,403,058	/	328,949,738	(851.0%)	2,799,403,058	/	319,278,720	(876.8%)	2,782,566,060	/	329,519,141	(844.4%)	2,782,566,060	/	319,662,310	(870.5%)	2,728,636,628	/	319,198,929	(854.8%)	2,728,636,628	/	308,371,386	(884.9%)
9.純資産構成比率	純資産／総負債＋純資産	3,899,600,947	/	4,019,859,998	(97.0%)	3,909,271,965	/	4,029,531,016	(97.0%)	3,856,664,847	/	3,974,674,866	(97.0%)	3,866,521,678	/	3,984,531,697	(97.0%)	3,774,154,804	/	3,908,432,444	(96.6%)	3,784,982,512	/	3,919,259,987	(96.6%)
10.繰越収支差額構成比率	繰越収支差額／総負債＋純資産	−109,707,974	/	4,019,859,998	(−2.7%)	−100,036,956	/	4,029,531,016	(−2.5%)	−160,828,618	/	3,974,674,866	(−4.0%)	−150,971,787	/	3,984,531,697	(−3.8%)	−280,925,575	/	3,908,432,444	(−7.2%)	−270,097,867	/	3,919,259,987	(−6.9%)
11.固定比率	固定資産／純資産	3,487,911,605	/	3,899,600,947	(89.5%)	3,487,911,605	/	3,909,271,965	(89.2%)	3,445,965,514	/	3,856,664,847	(89.4%)	3,445,965,514	/	3,866,521,678	(89.1%)	3,471,236,400	/	3,774,154,804	(92.0%)	3,471,236,400	/	3,784,982,347	(91.7%)
12.固定長期適合率	固定資産／純資産＋固定負債	3,487,911,605	/	3,941,938,295	(88.5%)	3,487,911,605	/	3,951,609,313	(88.3%)	3,445,965,514	/	3,899,407,018	(88.4%)	3,445,965,514	/	3,909,263,849	(88.2%)	3,471,236,400	/	3,821,315,290	(90.8%)	3,471,236,400	/	3,832,142,833	(90.6%)
13.流動比率	流動資産／流動負債	531,948,393	/	77,921,703	(682.7%)	531,948,393	/	77,921,703	(682.7%)	528,709,352	/	75,267,848	(702.4%)	528,709,352	/	75,267,848	(702.4%)	437,196,044	/	87,117,154	(501.8%)	437,196,044	/	87,117,154	(501.8%)
14.総負債比率	総負債／総資産	120,259,051	/	4,019,859,998	(3.0%)	120,259,051	/	4,019,859,998	(3.0%)	118,010,019	/	3,974,674,866	(3.0%)	118,010,019	/	3,974,674,866	(3.0%)	134,277,640	/	3,908,432,444	(3.4%)	134,277,640	/	3,908,432,444	(3.4%)
15.負債比率	総負債／純資産	120,259,051	/	3,899,600,947	(3.1%)	120,259,051	/	3,909,271,965	(3.1%)	118,010,019	/	3,856,664,847	(3.1%)	118,010,019	/	3,866,521,678	(3.1%)	134,277,640	/	3,774,154,804	(3.6%)	134,277,640	/	3,784,982,347	(3.5%)
16.前受金保有率	現金預金／前受金	325,676,655	/	61,879,000	(526.3%)	325,676,655	/	61,879,000	(526.3%)	315,997,973	/	60,148,000	(525.4%)	315,997,973	/	60,148,000	(525.4%)	234,289,550	/	70,012,000	(334.6%)	234,289,550	/	70,012,000	(334.6%)
17.退職給与引当特定資産預金率	退職給与引当特定資産／退職給与引当金	18,897,908	/	42,337,348	(44.6%)	18,897,908	/	42,337,348	(44.6%)	15,050,296	/	42,742,171	(35.2%)	15,050,296	/	42,742,171	(35.2%)	15,051,896	/	47,160,486	(31.9%)	15,051,896	/	47,160,486	(31.9%)
18.基本金比率	基本金／基本金要組入額	3,899,600,947	/	4,009,308,921	(97.2%)	3,899,600,947	/	4,009,308,921	(97.2%)	3,856,664,847	/	4,017,493,465	(96.0%)	3,856,664,847	/	4,017,493,465	(96.0%)	3,774,154,804	/	4,055,080,379	(93.0%)	3,774,154,804	/	4,055,080,379	(93.0%)
19.減価償却比率	減価償却累計額／減価償却資産取得価額計	1,346,319,600	/	2,531,287,497	(53.1%)	1,346,319,600	/	2,531,287,497	(53.1%)	1,391,338,024	/	2,543,472,041	(54.7%)	1,391,338,024	/	2,543,472,041	(54.7%)	1,435,202,929	/	2,581,058,955	(55.6%)	1,435,202,929	/	2,581,058,955	(55.6%)
20.積立率	運用資産／要積立額	2,815,445,761	/	2,831,362,230	(99.4%)	2,815,445,761	/	2,831,362,230	(99.4%)	2,797,685,908	/	2,876,785,477	(97.3%)	2,797,685,908	/	2,876,785,477	(97.3%)	2,745,741,782	/	2,925,068,697	(93.9%)	2,745,741,782	/	2,925,068,697	(93.9%)
21.現預金比率	現金＋預金／流動負債	325,676,655	/	77,921,703	(418.0%)	325,676,655	/	77,921,703	(418.0%)	315,997,973	/	75,267,848	(419.8%)	315,997,973	/	75,267,848	(419.8%)	234,289,550	/	87,117,154	(268.9%)	234,289,550	/	87,117,154	(268.9%)
		2,289,769,106	/	4,019,859,998	(57.0%)	2,289,769,106	/	4,019,859,998	(57.0%)	2,281,687,935	/	3,974,674,866	(57.4%)	2,281,687,935	/	3,974,674,866	(57.4%)	2,311,452,232	/	3,908,432,444	(59.1%)	2,311,452,232	/	3,908,432,444	(59.1%)
23.債務償還年数	短借入金+長借入金／経常収支差+減価償却額	0	/	15,433,344	(0.0%)	0	/	25,104,362	(0.0%)	0	/	10,445,803	(0.0%)	0	/	20,302,634	(0.0%)	0	/	−26,641,996	(0.0%)	0	/	−15,814,453	(0.0%)
【事業活動収支比率】																									
1.人件費比率	人件費／経常収入	178,719,719	/	290,303,560	(61.6%)	172,302,443	/	290,303,560	(59.4%)	182,450,764	/	291,943,663	(62.5%)	176,065,102	/	291,943,663	(60.3%)	161,243,496	/	244,571,711	(65.9%)	153,832,932	/	244,571,711	(62.9%)
2.人件費依存率	人件費／学生生徒等納付金	178,719,719	/	172,000,000	(103.9%)	172,302,443	/	172,000,000	(100.2%)	182,450,764	/	164,120,000	(111.2%)	176,065,102	/	164,120,000	(107.3%)	161,243,496	/	158,150,000	(102.0%)	153,832,932	/	158,150,000	(97.3%)
3.教育研究経費比率	教育研究経費／経常収入	102,753,419	/	290,303,560	(35.4%)	102,753,419	/	290,303,560	(35.4%)	105,396,065	/	291,943,663	(36.1%)	105,396,065	/	291,943,663	(36.1%)	112,463,499	/	244,571,711	(46.0%)	112,463,499	/	244,571,711	(46.0%)
4.管理経費比率	管理経費／経常収入	46,826,600	/	290,303,560	(16.1%)	43,572,858	/	290,303,560	(15.0%)	40,182,312	/	291,943,663	(13.8%)	36,711,143	/	291,943,663	(12.6%)	45,231,934	/	244,571,711	(18.5%)	41,814,790	/	244,571,711	(17.1%)
5.借入金等利息比率	借入金等利息／経常収入	0	/	290,303,560	(0.0%)	0	/	290,303,560	(0.0%)	0	/	291,943,663	(0.0%)	0	/	291,943,663	(0.0%)	0	/	244,571,711	(0.0%)	0	/	244,571,711	(0.0%)
6.事業活動収支差額比率	基本金組入前当年度収支差額／事業活動収入	−48,886,167	/	290,303,560	(−16.8%)	−39,215,149	/	290,303,560	(−13.5%)	−42,936,100	/	292,571,072	(−14.7%)	−33,079,269	/	292,571,072	(−11.3%)	−82,510,043	/	244,571,711	(−33.7%)	−71,682,335	/	244,571,711	(−29.3%)
7.基本金組入後収支比率	事業活動支出／事業活動収入－基本金組入額	339,189,727	/	279,061,072	(121.5%)	329,518,709	/	279,061,072	(118.1%)	335,507,172	/	280,386,528	(119.7%)	325,650,341	/	280,386,528	(116.1%)	327,081,754	/	206,984,797	(158.0%)	316,254,046	/	206,984,797	(152.8%)
8.学生生徒等納付金比率	学生生徒等納付金／経常収入	172,000,000	/	290,303,560	(59.2%)	172,000,000	/	290,303,560	(59.2%)	164,120,000	/	291,943,663	(56.2%)	164,120,000	/	291,943,663	(56.2%)	158,150,000	/	244,571,711	(64.7%)	158,150,000	/	244,571,711	(64.7%)
9.寄付金比率	寄付金／事業活動収入	941,260	/	290,303,560	(0.3%)	941,260	/	290,303,560	(0.3%)	2,765,291	/	292,571,072	(0.9%)	2,765,291	/	292,571,072	(0.9%)	1,133,432	/	244,571,711	(0.5%)	1,133,432	/	244,571,711	(0.5%)
経常寄付金比率	教育活動収支の寄付金／経常収入	941,260	/	290,303,560	(0.3%)	941,260	/	290,303,560	(0.3%)	2,765,291	/	291,943,663	(0.9%)	2,765,291	/	291,943,663	(0.9%)	1,133,432	/	244,571,711	(0.5%)	1,133,432	/	244,571,711	(0.5%)
10.補助金比率	補助金／事業活動収入	85,163,792	/	290,303,560	(29.3%)	85,163,792	/	290,303,560	(29.3%)	94,531,092	/	292,571,072	(32.3%)	94,531,092	/	292,571,072	(32.3%)	62,921,618	/	244,571,711	(25.7%)	62,921,618	/	244,571,711	(25.7%)
経常補助金比率	教育活動収支の補助金／経常収入	85,163,792	/	290,303,560	(29.3%)	85,163,792	/	290,303,560	(29.3%)	94,531,092	/	291,943,663	(32.4%)	94,531,092	/	291,943,663	(32.4%)	62,921,618	/	244,571,711	(25.7%)	62,921,618	/	244,571,711	(25.7%)
11.基本金組入率	基本金組入額／事業活動収入	11,242,488	/	290,303,560	(3.9%)	11,242,488	/	290,303,560	(3.9%)	12,184,544	/	292,571,072	(4.2%)	12,184,544	/	292,571,072	(4.2%)	37,586,914	/	244,571,711	(15.4%)	37,586,914	/	244,571,711	(15.4%)
12.減価償却費比率	減価償却額／経常支出	54,079,522	/	328,949,738	(16.4%)	54,079,522	/	319,278,720	(16.9%)	48,021,281	/	329,519,141	(14.6%)	48,021,281	/	319,662,310	(15.0%)	47,985,222	/	319,198,929	(15.0%)	47,985,222	/	308,371,386	(15.6%)
13.経常収支差額比率	経常収支差額／経常収入	−38,646,178	/	290,303,560	(−13.3%)	−28,975,160	/	290,303,560	(−10.0%)	−37,575,478	/	291,943,663	(−12.9%)	−27,718,647	/	291,943,663	(−9.5%)	−74,627,218	/	244,571,711	(−30.5%)	−63,799,510	/	244,571,711	(−26.1%)
14.教育活動収支差額比率	教育活動収支差額／教育活動収入	−52,846,568	/	276,103,170	(−19.1%)	−43,175,550	/	276,103,170	(−15.6%)	−49,382,287	/	280,136,854	(−17.6%)	−39,525,456	/	280,136,854	(−14.1%)	−89,276,167	/	229,922,762	(−38.8%)	−78,448,459	/	229,922,762	(−34.1%)
15.人件費経常収入依存率	人件費／納付金＋経常費補助金	178,719,719	/	257,163,792	(69.5%)	172,302,443	/	257,163,792	(67.0%)	182,450,764	/	258,651,092	(70.5%)	176,065,102	/	258,651,092	(68.1%)	161,243,496	/	221,071,618	(72.9%)	153,832,932	/	221,071,618	(69.6%)
16.消費支出比率	事業活動支出／事業活動収入	339,189,727	/	290,303,560	(116.8%)	329,518,709	/	290,303,560	(113.5%)	335,507,172	/	292,571,072	(114.7%)	325,650,341	/	292,571,072	(111.3%)	327,081,754	/	244,571,711	(133.7%)	316,254,046	/	244,571,711	(129.3%)
【活動区分資金収支比率】																									
1.教育活動収支差額比率	教育活動収支差額／教育活動資金収入計	4,550,876	/	275,391,910	(1.7%)	14,221,894	/	275,391,910	(5.2%)	−12,150,084	/	277,584,143	(−4.4%)	−2,293,253	/	277,584,143	(−0.8%)	−17,578,057	/	229,019,330	(−7.7%)	−6,750,349	/	229,019,330	(−2.9%)