徳島城南学園

財務分析表

令和7年度

対象年度: 令和3年～令和7年

評価基準: (△)は値が高いほうがよい、(▼)は値が低いほうがよい、(ー)はどちらともいえない。

比 率 名	算 出 式	評価基準	令和 3年度	令和 4年度	令和 5年度	令和 6年度	令和 7年度
			法人全体	法人全体	法人全体	法人全体	法人全体
【貸借対照表比率】			(%単位)	(%単位)	(%単位)	(%単位)	(%単位)
1. 固定資産構成比率	固定資産／総資産	―	2,959,526,020 / 3,579,608,495 = 82.677	2,902,962,296 / 3,490,419,904 = 83.169	2,971,877,138 / 3,394,162,839 = 87.558	3,070,855,761 / 3,361,464,370 = 91.355	2,823,739,063 / 3,367,303,873 = 83.858
2. 有形固定資産構成比率	有形固定資産／総資産	▼	987,688,618 / 3,579,608,495 = 27.592	967,341,232 / 3,490,419,904 = 27.714	940,305,168 / 3,394,162,839 = 27.704	906,972,453 / 3,361,464,370 = 26.981	1,137,036,123 / 3,367,303,873 = 33.767
3. 特定資産構成比率	特定資産／総資産	△	1,690,642,040 / 3,579,608,495 = 47.230	1,672,891,011 / 3,490,419,904 = 47.928	1,674,380,296 / 3,394,162,839 = 49.331	1,092,433,040 / 3,361,464,370 = 32.499	414,729,962 / 3,367,303,873 = 12.316
4. 流動資産構成比率	流動資産／総資産	△	620,082,475 / 3,579,608,495 = 17.323	587,457,608 / 3,490,419,904 = 16.831	422,285,701 / 3,394,162,839 = 12.442	290,608,609 / 3,361,464,370 = 8.645	543,564,810 / 3,367,303,873 = 16.142
5. 固定負債構成比率	固定負債／(総負債＋純資産)	▼	64,002,408 / 3,579,608,495 = 1.788	61,192,740 / 3,490,419,904 = 1.753	59,218,958 / 3,394,162,839 = 1.745	58,716,825 / 3,361,464,370 = 1.747	56,981,496 / 3,367,303,873 = 1.692
6. 流動負債構成比率	流動負債／(総負債＋純資産)	▼	71,568,200 / 3,579,608,495 = 1.999	74,369,392 / 3,490,419,904 = 2.131	60,868,235 / 3,394,162,839 = 1.793	58,426,871 / 3,361,464,370 = 1.738	70,376,015 / 3,367,303,873 = 2.090
7. 内部留保資産比率	(運用資産－総負債)／総資産	△	2,433,139,771 / 3,579,608,495 = 67.972	2,365,653,739 / 3,490,419,904 = 67.776	2,311,220,503 / 3,394,162,839 = 68.094	2,317,115,447 / 3,361,464,370 = 68.932	1,985,416,349 / 3,367,303,873 = 58.962
8. 運用資産余裕比率	(運用資産－外部負債)／経常支出	△	2,564,997,459 / 286,011,801 = 896.815	2,480,689,079 / 295,600,104 = 839.204	2,414,168,907 / 285,509,318 = 845.567	2,420,131,714 / 278,691,778 = 868.390	2,099,862,305 / 321,551,518 = 653.041
9. 純資産構成比率	純資産／(総負債＋純資産)	△	3,444,037,887 / 3,579,608,495 = 96.213	3,354,857,772 / 3,490,419,904 = 96.116	3,274,075,646 / 3,394,162,839 = 96.462	3,244,320,674 / 3,361,464,370 = 96.515	3,239,946,362 / 3,367,303,873 = 96.218
10. 繰越収支差額構成比率	繰越収支差額／(総負債＋純資産)	△	-633,081,040 / 3,579,608,495 = -17.686	-669,809,030 / 3,490,419,904 = -19.190	293,804,259 / 3,394,162,839 = 8.656	348,227,898 / 3,361,464,370 = 10.359	306,670,829 / 3,367,303,873 = 9.107
11. 固定比率	固定資産／純資産	▼	2,959,526,020 / 3,444,037,887 = 85.932	2,902,962,296 / 3,354,857,772 = 86.530	2,971,877,138 / 3,274,075,646 = 90.770	3,070,855,761 / 3,244,320,674 = 94.653	2,823,739,063 / 3,239,946,362 = 87.154
12. 固定長期適合率	固定資産／(純資産＋固定負債)	△	2,959,526,020 / 3,508,040,295 = 84.364	2,902,962,296 / 3,416,050,512 = 84.980	2,971,877,138 / 3,333,294,604 = 89.157	3,070,855,761 / 3,303,037,499 = 92.971	2,823,739,063 / 3,296,927,858 = 85.648
13. 流動比率	流動資産／流動負債	△	620,082,475 / 71,568,200 = 866.422	587,457,608 / 74,369,392 = 789.919	422,285,701 / 60,868,235 = 693.770	290,608,609 / 58,426,871 = 497.389	543,564,810 / 70,376,015 = 772.372
14. 総負債比率	総負債／総資産	▼	135,570,608 / 3,579,608,495 = 3.787	135,562,132 / 3,490,419,904 = 3.884	120,087,193 / 3,394,162,839 = 3.538	117,143,696 / 3,361,464,370 = 3.485	127,357,511 / 3,367,303,873 = 3.782
15. 負債比率	総負債／純資産	▼	135,570,608 / 3,444,037,887 = 3.936	135,562,132 / 3,354,857,772 = 4.041	120,087,193 / 3,274,075,646 = 3.668	117,143,696 / 3,244,320,674 = 3.611	127,357,511 / 3,239,946,362 = 3.931
16. 前受金保有率	現金預金／前受金	△	407,934,549 / 58,193,000 = 701.003	377,858,179 / 57,717,800 = 654.665	411,542,088 / 46,401,000 = 886.925	281,302,197 / 40,884,000 = 688.050	437,519,992 / 47,933,100 = 912.772
17. 修正前受金保有率	運用資産／前受金	-					2,112,773,860 / 47,933,100 = 4,407.756
18. 退職給与引当特定資産保有率	退職給与引当特定資産／退職給与引当金	△	25,105,961 / 64,002,408 = 39.227	11,141,173 / 48,605,220 = 22.922	12,591,360 / 49,778,318 = 25.295	13,408,676 / 52,423,065 = 25.578	14,506,187 / 53,834,616 = 26.946
19. 基本金比率	基本金／基本金要組入額	△	4,077,118,927 / 4,077,118,927 = 100.000	4,024,666,802 / 4,024,666,802 = 100.000	2,980,271,387 / 2,980,271,387 = 100.000	2,896,092,776 / 2,896,092,776 = 100.000	2,733,275,533 / 2,733,275,533 = 100.000
20. 減価償却比率	減価償却累計額／減価償却資産取得価額	―	1,615,528,885 / 2,575,373,976 = 62.729	1,583,424,146 / 2,522,798,081 = 62.764	1,610,770,077 / 2,523,031,846 = 63.843	1,559,924,181 / 2,438,734,143 = 63.965	1,565,043,268 / 2,673,749,186 = 58.534
21. 積立率	運用資産／要積立額	△	2,568,710,379 / 3,122,236,575 = 82.271	2,501,215,871 / 3,074,734,648 = 81.347	2,431,307,696 / 2,058,548,395 = 118.108	2,434,259,143 / 2,010,347,246 = 121.087	2,112,773,860 / 1,818,877,884 = 116.158
22. 現預金比率	現金預金／流動負債	△	407,934,549 / 71,568,200 = 569.994	377,858,179 / 74,369,392 = 508.083	411,542,088 / 60,868,235 = 676.120	281,302,197 / 58,426,871 = 481.460	437,519,992 / 70,376,015 = 621.689
23. 特定資産留保率	(特定資産＋長期有価証券)／総資産	△	1,960,775,830 / 3,579,608,495 = 54.776	1,923,357,692 / 3,490,419,904 = 55.104	2,019,765,608 / 3,394,162,839 = 59.507	2,152,956,946 / 3,361,464,370 = 64.048	1,675,253,868 / 3,367,303,873 = 49.751
24. 債務償還年数(年)	(短借入金+長借入金)／(経常収支差+減価償却額)	▼	0 / -44,502,739 = -	0 / -55,705,100 = -	0 / -47,060,983 = -	0 / -50,176,039 = -	0 / -91,612,173 = -
【事業活動収支比率】			(%単位)	(%単位)	(%単位)	(%単位)	(%単位)
1. 人件費比率	人件費／経常収入	▼	154,195,000 / 198,497,202 = 77.681	154,085,514 / 202,310,263 = 76.163	150,016,907 / 201,286,127 = 74.529	139,677,248 / 190,636,131 = 73.269	146,215,602 / 192,318,807 = 76.027
2. 人件費依存率	人件費／学生生徒等納付金	▼	154,195,000 / 134,210,000 = 114.891	154,085,514 / 132,420,000 = 116.361	150,016,907 / 129,900,000 = 115.486	139,677,248 / 125,465,000 = 111.328	146,215,602 / 120,200,000 = 121.644
3. 教育研究経費比率	教育研究経費／経常収入	△	94,780,031 / 198,497,202 = 47.749	104,293,382 / 202,310,263 = 51.551	89,120,199 / 201,286,127 = 44.275	97,757,942 / 190,636,131 = 51.280	118,622,611 / 192,318,807 = 61.680
4. 管理経費比率	管理経費／経常収入	▼	36,764,062 / 198,497,202 = 18.521	37,221,208 / 202,310,263 = 18.398	45,792,212 / 201,286,127 = 22.750	41,256,588 / 190,636,131 = 21.642	56,713,305 / 192,318,807 = 29.489
5. 借入金等利息比率	借入金等利息／経常収入	▼	0 / 198,497,202 = 0.000	0 / 202,310,263 = 0.000	0 / 201,286,127 = 0.000	0 / 190,636,131 = 0.000	0 / 192,318,807 = 0.000
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	△	-107,802,062 / 198,609,556 = -54.278	-89,180,115 / 207,018,702 = -43.078	-80,782,126 / 213,545,097 = -37.829	-29,754,972 / 250,282,757 = -11.889	-4,374,312 / 317,408,863 = -1.378
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)	▼	306,411,618 / 198,609,556 = 154.278	296,198,817 / 207,018,702 = 143.078	294,327,223 / 213,235,230 = 138.029	280,037,729 / 250,282,757 = 111.889	321,783,175 / 280,226,106 = 114.830
8. 学生生徒等納付金比率	学生生徒等納付金／経常収入	△	134,210,000 / 198,497,202 = 67.613	132,420,000 / 202,310,263 = 65.454	129,900,000 / 201,286,127 = 64.535	125,465,000 / 190,636,131 = 65.814	120,200,000 / 192,318,807 = 62.500
9. 寄付金比率	寄付金／事業活動収入	△	942,354 / 198,609,556 = 0.474	1,807,471 / 207,018,702 = 0.873	12,558,970 / 213,545,097 = 5.881	2,656,834 / 250,282,757 = 1.062	2,250,763 / 317,408,863 = 0.709
経常寄付金比率	教育活動収支の寄付金／経常収入	△	830,000 / 198,497,202 = 0.418	1,796,006 / 202,310,263 = 0.888	300,000 / 201,286,127 = 0.149	2,311,418 / 190,636,131 = 1.212	2,140,001 / 192,318,807 = 1.112
10. 補助金比率	補助金／事業活動収入	△	38,214,367 / 198,609,556 = 19.241	36,482,412 / 207,018,702 = 17.623	41,250,287 / 213,545,097 = 19.317	36,768,357 / 250,282,757 = 14.691	34,245,276 / 317,408,863 = 40.456
経常補助金比率	教育活動収支の補助金／経常収入	△	38,214,367 / 198,497,202 = 19.252	36,482,412 / 202,310,263 = 18.033	41,250,287 / 201,286,127 = 20.493	36,768,357 / 190,636,131 = 19.287	128,410,276 / 192,318,807 = 17.806
11. 基本金組入率	基本金組入額／事業活動収入	△	0 / 198,609,556 = 0.000	0 / 207,018,702 = 0.000	309,867 / 213,545,097 = 0.145	0 / 250,282,757 = 0.000	37,182,757 / 317,408,863 = 11.714
12. 減価償却額比率	減価償却額／経常支出	―	43,011,860 / 286,011,801 = 15.038	37,584,741 / 295,600,104 = 12.715	37,162,208 / 285,509,318 = 13.016	37,879,608 / 278,691,778 = 13.592	37,620,538 / 321,551,518 = 11.700
13. 経常収支差額比率	経常収支差額／経常収入	△	-87,514,599 / 198,497,202 = -44.089	-93,289,841 / 202,310,263 = -46.112	-84,223,191 / 201,286,127 = -41.843	-88,055,647 / 190,636,131 = -46.190	-129,232,711 / 192,318,807 = -67.197
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	△	-96,340,873 / 189,670,928 = -50.794	-103,073,232 / 192,526,872 = -53.537	-94,213,010 / 191,296,308 = -49.250	-99,552,683 / 179,139,095 = -55.573	-143,909,694 / 177,641,824 = -81.011
15. 人件費経常収入依存率	人件費／(納付金＋経常費補助金)	▼	154,195,000 / 172,424,367 = 89.428	154,085,514 / 168,902,412 = 91.228	150,016,907 / 171,150,287 = 87.652	139,677,248 / 162,233,357 = 86.097	146,215,602 / 155,445,276 = 94.062
16. 事業活動収支比率	事業活動支出／事業活動収入	▼	306,411,618 / 198,609,556 = 154.278	296,198,817 / 207,018,702 = 143.078	294,327,223 / 213,545,097 = 137.829	280,037,729 / 250,282,757 = 111.889	321,783,175 / 317,408,863 = 101.378
【活動区分資金収支比率】			(%単位)	(%単位)	(%単位)	(%単位)	(%単位)
1. 教育活動資金収支差額比率	教育活動資金収支差額／教育活動資金収入計	△	-42,844,234 / 189,070,928 = -22.660	-77,787,400 / 191,060,866 = -40.713	-67,894,562 / 191,296,308 = -35.492	-62,152,195 / 176,696,077 = -35.175	-91,249,099 / 177,271,823 = -51.474

比率名で（年）となっている項目において、計算結果がマイナスになる場合は「-」で表示しています。