

財務分析表

対象年度：令和元年度～令和5年度

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

比率名	算出式	評価基準	令和元年度		令和2年度		令和3年度		令和4年度		令和5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	—	3,103,907,204 / 3,799,416,439 = 81.694	3,014,189,244 / 3,659,101,349 = 82.375	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					
2. 有形固定資産構成比率	有形固定資産／総資産	▼	1,112,166,516 / 3,799,416,439 = 29.272	1,029,844,787 / 3,659,101,349 = 28.145	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					
3. 特定資産構成比率	特定資産／総資産	△	1,708,747,926 / 3,799,416,439 = 44.974	1,702,742,505 / 3,659,101,349 = 46.534	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					
4. 流動資産構成比率	流動資産／総資産	△	695,509,235 / 3,799,416,439 = 18.306	644,912,105 / 3,659,101,349 = 17.625	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					
5. 固定負債構成比率	固定負債／(総負債＋純資産)	▼	50,632,735 / 3,799,416,439 = 1.333	45,071,017 / 3,659,101,349 = 1.232	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					
6. 流動負債構成比率	流動負債／(総負債＋純資産)	▼	70,841,653 / 3,799,416,439 = 1.865	62,190,383 / 3,659,101,349 = 1.700	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					
7. 内部留保資産比率	(運用資産－総負債)／総資産	△	2,546,098,918 / 3,799,416,439 = 67.013	2,494,290,778 / 3,659,101,349 = 68.167	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					
8. 運用資産余裕比率	(運用資産－外部負債)／経常支出	△	2,663,057,763 / 316,996,980 = 840.089	2,597,116,475 / 336,401,201 = 772.029	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					
9. 純資産構成比率	純資産／(総負債＋純資産)	△	3,677,942,051 / 3,799,416,439 = 96.803	3,551,839,949 / 3,659,101,349 = 97.069	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					
10. 繰越収支差額構成比率	繰越収支差額／(総負債＋純資産)	△	-388,991,690 / 3,799,416,439 = -10.238	-525,596,887 / 3,659,101,349 = -14.364	-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					
11. 固定比率	固定資産／純資産	▼	3,103,907,204 / 3,677,942,051 = 84.392	3,014,189,244 / 3,551,839,949 = 84.863	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					
12. 固定長期適合率	固定資産／(純資産＋固定負債)	△	3,103,907,204 / 3,728,574,786 = 83.246	3,014,189,244 / 3,596,910,966 = 83.799	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					
13. 流動比率	流動資産／流動負債	△	695,509,235 / 70,841,653 = 981.780	644,912,105 / 62,190,383 = 1,036.997	620,082,475 / 71,568,200 = 866.422	587,457,608 / 74,369,392 = 789.919	422,285,701 / 60,868,235 = 693.770					
14. 総負債比率	総負債／総資産	▼	121,474,388 / 3,799,416,439 = 3.197	107,261,400 / 3,659,101,349 = 2.931	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					
15. 負債比率	総負債／純資産	▼	121,474,388 / 3,677,942,051 = 3.303	107,261,400 / 3,551,839,949 = 3.020	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					
16. 前受金保有率	現金預金／前受金	△	488,691,590 / 56,446,000 = 865.768	428,675,883 / 49,852,000 = 859.897	407,934,549 / 58,193,000 = 701.003	377,858,179 / 57,717,800 = 654.665	411,542,088 / 46,401,000 = 886.925					
17. 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	△	12,702,061 / 50,632,735 = 25.087	7,479,449 / 45,071,017 = 16.595	25,105,961 / 64,002,408 = 39.227	11,141,173 / 48,605,220 = 22.922	12,591,360 / 49,778,318 = 25.295					
18. 基本金比率	基本金／基本金要組入額	△	4,066,933,741 / 4,066,933,741 = 100.000	4,077,436,836 / 4,077,436,836 = 100.000	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					
19. 減価償却比率	減価償却累計額／減価償却資産取得価額	—	1,534,865,801 / 2,619,472,788 = 58.594	1,573,690,625 / 2,575,800,276 = 61.095	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					
20. 積立率	運用資産／要積立額	△	2,667,573,306 / 3,028,203,818 = 88.091	2,601,552,178 / 3,061,466,924 = 84.977	2,568,710,379 / 3,122,236,575 = 82.271	2,501,215,871 / 3,074,734,648 = 81.347	2,431,307,696 / 2,958,548,395 = 82.181					
21. 現預金比率	現金預金／流動負債	△	488,691,590 / 70,841,653 = 689.837	428,675,883 / 62,190,383 = 689.296	407,934,549 / 71,568,200 = 569.994	377,858,179 / 74,369,392 = 508.083	411,542,088 / 60,868,235 = 676.120					
22. 特定資産留保率	(特定資産＋長期有価証券)／総資産	△	1,978,881,716 / 3,799,416,439 = 52.084	1,972,876,295 / 3,659,101,349 = 53.917	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					
23. 債務償還年数(年)	(総借入金＋長借入金)／(経常収支差額－減価償却)	▼	0 / -19,696,810 = -	0 / -68,358,578 = -	0 / -44,502,739 = -	0 / -55,705,100 = -	0 / -47,060,983 = -					
【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	▼	158,814,126 / 249,644,799 = 63.616	180,246,065 / 222,005,786 = 81.190	154,195,000 / 198,497,202 = 77.681	154,085,514 / 202,310,263 = 76.163	150,016,907 / 201,286,127 = 74.529					
2. 人件費依存率	人件費／学生生徒等納付金	▼	158,814,126 / 150,020,000 = 105.862	180,246,065 / 139,210,000 = 129.478	154,195,000 / 134,210,000 = 114.891	154,085,514 / 132,420,000 = 116.361	150,016,907 / 129,900,000 = 115.486					
3. 教育研究経費比率	教育研究経費／経常収入	△	108,496,680 / 249,644,799 = 43.460	110,837,706 / 222,005,786 = 49.926	94,780,031 / 198,497,202 = 47.749	104,293,382 / 202,310,263 = 51.551	89,120,199 / 201,286,127 = 44.275					
4. 管理経費比率	管理経費／経常収入	▼	49,686,174 / 249,644,799 = 19.903	44,707,430 / 222,005,786 = 20.138	36,764,062 / 198,497,202 = 18.521	37,221,208 / 202,310,263 = 18.398	45,792,212 / 201,286,127 = 22.750					
5. 借入金等利息比率	借入金等利息／経常収入	▼	0 / 249,644,799 = 0.000	0 / 222,005,786 = 0.000	0 / 198,497,202 = 0.000	0 / 202,310,263 = 0.000	0 / 201,286,127 = 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	△	-21,668,475 / 304,285,044 = -7.121	-126,102,102 / 222,081,380 = -56.782	-107,802,062 / 198,609,556 = -54.278	-89,180,115 / 207,018,702 = -43.078	-80,782,126 / 213,545,097 = -37.829					
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)	▼	325,953,519 / 301,665,079 = 108.051	348,183,482 / 211,578,285 = 164.565	306,411,618 / 198,609,556 = 154.278	296,198,817 / 207,018,702 = 143.078	294,327,223 / 213,235,230 = 138.029					
8. 学生生徒等納付金比率	学生生徒等納付金／経常収入	△	150,020,000 / 249,644,799 = 60.093	139,210,000 / 222,005,786 = 62.706	134,210,000 / 198,497,202 = 67.613	132,420,000 / 202,310,263 = 65.454	129,900,000 / 201,286,127 = 64.535					
9. 寄付金比率	寄付金／事業活動収入	△	84,722,704 / 304,285,044 = 27.843	4,425,594 / 222,081,380 = 1.993	942,354 / 198,609,556 = 0.474	1,807,471 / 207,018,702 = 0.873	12,558,970 / 213,545,097 = 5.881					
経常寄付金比率	教育活動収支の寄付金／経常収入	△	30,082,459 / 249,644,799 = 12.050	4,350,000 / 222,005,786 = 1.959	830,000 / 198,497,202 = 0.418	1,796,006 / 202,310,263 = 0.888	300,000 / 201,286,127 = 0.149					
10. 補助金比率	補助金／事業活動収入	△	44,969,512 / 304,285,044 = 14.779	47,640,870 / 222,081,380 = 21.452	38,214,367 / 198,609,556 = 19.241	36,482,412 / 207,018,702 = 17.623	41,250,287 / 213,545,097 = 19.317					
経常補助金比率	教育活動収支の補助金／経常収入	△	44,969,512 / 249,644,799 = 18.013	47,640,870 / 222,005,786 = 21.459	38,214,367 / 198,497,202 = 19.252	36,482,412 / 202,310,263 = 18.033	41,250,287 / 201,286,127 = 20.493					
11. 基本金組入率	基本金組入額／事業活動収入	△	2,619,965 / 304,285,044 = 0.861	10,503,095 / 222,081,380 = 4.729	0 / 198,609,556 = 0.000	0 / 207,018,702 = 0.000	309,867 / 213,545,097 = 0.145					
12. 減価償却額比率	減価償却額／経常支出	—	47,655,371 / 316,996,980 = 15.033	46,036,837 / 336,401,201 = 13.685	43,011,860 / 286,011,801 = 15.038	37,584,741 / 295,600,104 = 12.715	37,162,208 / 285,509,318 = 13.016					
13. 経常収支差額比率	経常収支差額／経常収入	△	-67,352,181 / 249,644,799 = -26.979	-114,395,415 / 222,005,786 = -51.528	-87,514,599 / 198,497,202 = -44.089	-93,289,841 / 202,310,263 = -46.112	-84,223,191 / 201,286,127 = -41.843					
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	△	-81,207,423 / 235,789,557 = -34.441	-125,866,042 / 210,535,159 = -59.784	-96,340,873 / 189,670,928 = -50.794	-103,073,232 / 192,526,872 = -53.537	-94,213,010 / 191,296,308 = -49.250					
15. 人件費経常収入依存率	人件費／(納付金＋経常費補助金)	▼	158,814,126 / 194,989,512 = 81.448	180,246,065 / 186,850,870 = 96.465	154,195,000 / 172,424,367 = 89.428	154,085,514 / 168,902,412 = 91.228	150,016,907 / 171,150,287 = 87.652					
16. 事業活動収支比率	事業活動支出／事業活動収入	▼	325,953,519 / 304,285,044 = 107.121	348,183,482 / 222,081,380 = 156.782	306,411,618 / 198,609,556 = 154.278	296,198,817 / 207,018,702 = 143.078	294,327,223 / 213,545,097 = 137.829					
【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	△	-23,113,985 / 235,603,467 = -9.811	-104,613,227 / 207,265,159 = -50.473	-42,844,234 / 189,070,928 = -22.660	-77,787,400 / 191,060,866 = -40.713	-67,894,562 / 191,296,308 = -35.492					

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。