

3. 財務概要

対象年度: 平成28年度～令和2年度

部門: 法人全体

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	平成28年度		平成29年度		平成30年度		令和元年度		令和2年度	
			(%単位)		(%単位)		(%単位)		(%単位)		(%単位)	
【貸借対照表比率】												
1. 固定資産構成比率	固定資産／総資産	—	3,445,965,514 / 3,974,674,866 = 86.698	3,471,236,400 / 3,908,432,444 = 88.814	3,559,283,105 / 3,812,311,726 = 93.363	3,103,907,204 / 3,799,416,439 = 81.694	3,014,189,244 / 3,659,101,349 = 82.375					
2. 有形固定資産構成比率	有形固定資産／総資産	▼	1,152,134,017 / 3,974,674,866 = 28.987	1,145,856,026 / 3,908,432,444 = 29.318	1,100,753,209 / 3,812,311,726 = 28.874	1,112,166,516 / 3,799,416,439 = 29.272	1,029,844,787 / 3,659,101,349 = 28.145					
3. 特定資産構成比率	特定資産／総資産	△	2,181,190,278 / 3,974,674,866 = 54.877	2,211,525,397 / 3,908,432,444 = 56.583	2,214,585,710 / 3,812,311,726 = 58.090	1,708,747,926 / 3,799,416,439 = 44.974	1,702,742,505 / 3,659,101,349 = 46.534					
4. 流動資産構成比率	流動資産／総資産	△	528,709,352 / 3,974,674,866 = 13.302	437,196,044 / 3,908,432,444 = 11.186	253,028,621 / 3,812,311,726 = 6.637	695,509,235 / 3,799,416,439 = 18.306	644,912,105 / 3,659,101,349 = 17.625					
5. 固定負債構成比率	固定負債／(総負債＋純資産)	▼	42,742,171 / 3,974,674,866 = 1.075	47,160,486 / 3,908,432,444 = 1.207	49,351,603 / 3,812,311,726 = 1.295	50,632,735 / 3,799,416,439 = 1.333	45,071,017 / 3,659,101,349 = 1.232					
6. 流動負債構成比率	流動負債／(総負債＋純資産)	▼	75,267,848 / 3,974,674,866 = 1.894	87,117,154 / 3,908,432,444 = 2.229	63,349,597 / 3,812,311,726 = 1.662	70,841,653 / 3,799,416,439 = 1.865	62,190,383 / 3,659,101,349 = 1.700					
7. 内部留保資産比率	(運用資産－総負債)／総資産	△	2,679,675,889 / 3,974,674,866 = 67.419	2,611,464,142 / 3,908,432,444 = 66.816	2,576,728,725 / 3,812,311,726 = 67.590	2,546,098,918 / 3,799,416,439 = 67.013	2,494,290,778 / 3,659,101,349 = 68.167					
8. 運用資産余裕比率	(運用資産－外部負債)／経常支出	△	2,793,920,420 / 329,519,141 = 847.878	2,741,829,424 / 319,198,929 = 858.972	2,684,512,092 / 321,059,291 = 836.142	2,663,057,763 / 316,996,980 = 840.089	2,597,116,475 / 336,401,201 = 772.029					
9. 純資産構成比率	純資産／(総負債＋純資産)	△	3,856,664,847 / 3,974,674,866 = 97.031	3,774,154,804 / 3,908,432,444 = 96.564	3,699,610,526 / 3,812,311,726 = 97.044	3,677,942,051 / 3,799,416,439 = 96.803	3,551,839,949 / 3,659,101,349 = 97.069					
10. 繰越収支差額構成比率	繰越収支差額／(総負債＋純資産)	△	-160,828,618 / 3,974,674,866 = -4.046	-280,925,575 / 3,908,432,444 = -7.188	-364,703,250 / 3,812,311,726 = -9.566	-388,991,690 / 3,799,416,439 = -10.238	-525,596,887 / 3,659,101,349 = -14.364					
11. 固定比率	固定資産／純資産	▼	3,445,965,514 / 3,856,664,847 = 89.351	3,471,236,400 / 3,774,154,804 = 91.974	3,559,283,105 / 3,699,610,526 = 96.207	3,103,907,204 / 3,677,942,051 = 84.392	3,014,189,244 / 3,551,839,949 = 84.863					
12. 固定長期適合率	固定資産／(純資産＋固定負債)	△	3,445,965,514 / 3,899,407,018 = 88.372	3,471,236,400 / 3,821,315,290 = 90.839	3,559,283,105 / 3,748,962,129 = 94.940	3,103,907,204 / 3,728,574,786 = 83.246	3,014,189,244 / 3,596,910,966 = 83.799					
13. 流動比率	流動資産／流動負債	△	528,709,352 / 75,267,848 = 702.437	437,196,044 / 87,117,154 = 501.848	253,028,621 / 63,349,597 = 399.416	695,509,235 / 70,841,653 = 981.780	644,912,105 / 62,190,383 = 1,036.997					
14. 総負債比率	総負債／総資産	▼	118,010,019 / 3,974,674,866 = 2.969	134,277,640 / 3,908,432,444 = 3.436	112,701,200 / 3,812,311,726 = 2.956	121,474,388 / 3,799,416,439 = 3.197	107,261,400 / 3,659,101,349 = 2.931					
15. 負債比率	総負債／純資産	▼	118,010,019 / 3,856,664,847 = 3.060	134,277,640 / 3,774,154,804 = 3.558	112,701,200 / 3,699,610,526 = 3.046	121,474,388 / 3,677,942,051 = 3.303	107,261,400 / 3,551,839,949 = 3.020					
16. 前受金保有率	現金預金／前受金	△	315,997,973 / 60,148,000 = 525.375	234,289,550 / 70,012,000 = 334.642	144,836,011 / 48,589,000 = 298.084	488,691,590 / 56,446,000 = 865.768	428,675,883 / 49,852,000 = 859.897					
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	△	15,050,296 / 42,742,171 = 35.212	15,051,896 / 47,160,486 = 31.916	12,700,796 / 49,351,603 = 25.735	12,702,061 / 50,632,735 = 25.087	7,479,449 / 45,071,017 = 16.595					
18. 基本金比率	基本金／基本金要組入額	△	4,017,493,465 / 4,017,493,465 = 100.000	4,055,080,379 / 4,055,080,379 = 100.000	4,064,313,776 / 4,064,313,776 = 100.000	4,066,933,741 / 4,066,933,741 = 100.000	4,077,436,836 / 4,077,436,836 = 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	—	1,391,338,024 / 2,543,472,041 = 54.702	1,435,202,929 / 2,581,058,955 = 55.605	1,489,539,143 / 2,562,984,108 = 58.117	1,534,865,801 / 2,619,472,788 = 58.594	1,573,690,625 / 2,575,800,276 = 61.095					
20. 積立率	運用資産／要積立額	△	2,797,685,908 / 2,876,785,477 = 97.250	2,745,741,782 / 2,925,068,697 = 93.869	2,689,429,925 / 2,981,596,028 = 90.201	2,667,573,306 / 3,028,203,818 = 88.091	2,601,552,178 / 3,061,466,924 = 84.977					
21. 現預金比率	現金預金／流動負債	△	315,997,973 / 75,267,848 = 419.831	234,289,550 / 87,117,154 = 268.936	144,836,011 / 63,349,597 = 228.630	488,691,590 / 70,841,653 = 689.837	428,675,883 / 62,190,383 = 689.296					
22. 特定資産留保率	(特定資産＋長期有価証券)／総資産	△	2,281,687,935 / 3,974,674,866 = 57.406	2,311,452,232 / 3,908,432,444 = 59.140	2,444,593,914 / 3,812,311,726 = 64.124	1,978,881,716 / 3,799,416,439 = 52.084	1,972,876,295 / 3,659,101,349 = 53.917					
23. 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 / 10,445,803 = 0.000	0 / -26,641,996 = -	0 / -13,876,051 = -	0 / -19,696,810 = -	0 / -68,358,578 = -					
【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	▼	182,450,764 / 291,943,663 = 62.495	161,243,496 / 244,571,711 = 65.929	169,610,789 / 252,315,546 = 67.222	158,814,126 / 249,644,799 = 63.616	180,246,065 / 222,005,786 = 81.190					
2. 人件費依存率	人件費／学生生徒等納付金	▼	182,450,764 / 164,120,000 = 111.169	161,243,496 / 158,150,000 = 101.956	169,610,789 / 164,688,571 = 102.989	158,814,126 / 150,020,000 = 105.862	180,246,065 / 139,210,000 = 129.478					
3. 教育研究経費比率	教育研究経費／経常収入	△	105,396,065 / 291,943,663 = 36.102	112,463,499 / 244,571,711 = 45.984	103,081,659 / 252,315,546 = 40.854	108,496,680 / 249,644,799 = 43.460	110,837,706 / 222,005,786 = 49.926					
4. 管理経費比率	管理経費／経常収入	▼	40,182,312 / 291,943,663 = 13.764	45,231,934 / 244,571,711 = 18.494	48,202,415 / 252,315,546 = 19.104	49,686,174 / 249,644,799 = 19.903	44,707,430 / 222,005,786 = 20.138					
5. 借入金等利息比率	借入金等利息／経常収入	▼	0 / 291,943,663 = 0.000	0 / 244,571,711 = 0.000	0 / 252,315,546 = 0.000	0 / 249,644,799 = 0.000	0 / 222,005,786 = 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	△	-42,936,100 / 292,571,072 = -14.675	-82,510,043 / 244,571,711 = -33.737	-74,544,278 / 252,315,546 = -29.544	-21,668,475 / 304,285,044 = -7.121	-126,102,102 / 222,081,380 = -56.782					
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)	▼	335,507,172 / 280,386,528 = 119.659	327,081,754 / 206,984,797 = 158.022	326,859,824 / 243,082,149 = 134.465	325,953,519 / 301,665,079 = 108.051	348,183,482 / 211,578,285 = 164.565					
8. 学生生徒等納付金比率	学生生徒等納付金／経常収入	△	164,120,000 / 291,943,663 = 56.216	158,150,000 / 244,571,711 = 64.664	164,688,571 / 252,315,546 = 65.271	150,020,000 / 249,644,799 = 60.093	139,210,000 / 222,005,786 = 62.706					
9. 寄付金比率	寄付金／事業活動収入	△	2,765,291 / 292,571,072 = 0.945	1,133,432 / 244,571,711 = 0.463	1,063,142 / 252,315,546 = 0.421	84,722,704 / 304,285,044 = 27.843	4,425,594 / 222,081,380 = 1.993					
10. 補助金比率	補助金／事業活動収入	△	94,531,092 / 292,571,072 = 32.310	62,921,618 / 244,571,711 = 25.727	62,551,643 / 252,315,546 = 24.791	44,969,512 / 304,285,044 = 14.779	47,640,870 / 222,081,380 = 21.452					
11. 基本金組入率	基本金組入額／事業活動収入	△	12,184,544 / 292,571,072 = 4.165	37,586,914 / 244,571,711 = 15.368	9,233,397 / 252,315,546 = 3.659	2,619,965 / 304,285,044 = 0.861	10,503,095 / 222,081,380 = 4.729					
12. 減価償却額比率	減価償却額／経常支出	—	48,021,281 / 329,519,141 = 14.573	47,985,222 / 319,198,929 = 15.033	54,867,694 / 321,059,291 = 17.090	47,655,371 / 316,996,980 = 15.033	46,036,837 / 336,401,201 = 13.685					
13. 経常収支差額比率	経常収支差額／経常収入	△	-37,575,478 / 291,943,663 = -12.871	-74,627,218 / 244,571,711 = -30.513	-68,743,745 / 252,315,546 = -27.245	-67,352,181 / 249,644,799 = -26.979	-114,395,415 / 222,005,786 = -51.528					
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	△	-49,382,287 / 280,136,854 = -17.628	-89,276,167 / 229,922,762 = -38.829	-82,029,478 / 239,029,813 = -34.318	-81,207,423 / 235,789,557 = -34.441	-125,866,042 / 210,535,159 = -59.784					
15. 人件費経常収入依存率	人件費／(納付金＋経常費補助金)	▼	182,450,764 / 258,651,092 = 70.539	161,243,496 / 221,071,618 = 72.937	169,610,789 / 227,240,214 = 74.639	158,814,126 / 194,989,512 = 81.448	180,246,065 / 186,850,870 = 96.465					
16. 事業活動収支比率	事業活動支出／事業活動収入	▼	335,507,172 / 292,571,072 = 114.675	327,081,754 / 244,571,711 = 133.737	326,859,824 / 252,315,546 = 129.544	325,953,519 / 304,285,044 = 107.121	348,183,482 / 222,081,380 = 156.782					
【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	△	-12,150,084 / 277,584,143 = -4.377	-17,578,057 / 229,019,330 = -7.675	-51,571,260 / 238,196,671 = -21.651	-23,113,985 / 235,603,467 = -9.811	-104,613,227 / 207,265,159 = -50.473					

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。