# 貸借対照表内訳表

令和 8年 3月31日現在

*社会福祉法人ひのき会（かもめ）　　（単位：円）

| 勘定科目 | 社会福祉事業 | 公益事業 | 法人合計 | | | |
|---|---|---|---|---|---|---|
| 流動資産 | 79,764,636 | 54,400,416 | 134,165,052 | | | |
| 現金預金 | 63,928,595 | 33,251,926 | 97,180,521 | | | |
| 事業未収金 | 15,247,573 | 20,090,219 | 35,337,792 | | | |
| 未収金 | 61,200 | 25,929 | 87,129 | | | |
| 貯蔵品 | 138,815 | 259,599 | 398,414 | | | |
| 立替金 | 172,297 | 206,930 | 379,227 | | | |
| 前払費用 | 184,004 | 565,813 | 749,817 | | | |
| サービス区分間貸付金 | 32,152 | 0 | 32,152 | | | |
| 固定資産 | 151,568,499 | 151,088,947 | 302,657,446 | | | |
| 基本財産 | 121,139,730 | 0 | 121,139,730 | | | |
| 土地 | 25,894,699 | 0 | 25,894,699 | | | |
| 建物 | 95,245,031 | 0 | 95,245,031 | | | |
| その他の固定資産 | 30,428,769 | 151,088,947 | 181,517,716 | | | |
| 土地 | 16,667,592 | 44,304,650 | 60,972,242 | | | |
| 建物 | 0 | 96,111,197 | 96,111,197 | | | |
| 建物付属設備 | 406,810 | 0 | 406,810 | | | |
| 構築物 | 4 | 0 | 4 | | | |
| 器具及び備品 | 1,462,141 | 351,425 | 1,813,566 | | | |
| 設備整備積資産 | 3,002,042 | 0 | 3,002,042 | | | |
| 財政調整積資産 | 0 | 4,005,160 | 4,005,160 | | | |
| その他の固定資産 | 8,890,180 | 6,316,515 | 15,206,695 | | | |
| 資産の部合計 | 231,333,135 | 205,489,363 | 436,822,498 | | | |
| 流動負債 | 3,960,177 | 20,449,238 | 24,409,415 | | | |
| 事業未払金 | 834,554 | 1,549,159 | 2,383,713 | | | |
| その他の未払金 | 2,739,659 | 3,013,633 | 5,753,292 | | | |
| １年以内返済予定設備資金借入金 | 0 | 15,840,000 | 15,840,000 | | | |
| 職員預り金 | △ 49,188 | 46,446 | △ 2,742 | | | |
| サービス区分間借入金 | 32,152 | 0 | 32,152 | | | |
| 仮受金 | 403,000 | 0 | 403,000 | | | |
| 固定負債 | 8,890,180 | 115,796,515 | 124,686,695 | | | |
| 設備資金借入金 | 0 | 109,480,000 | 109,480,000 | | | |
| 退職給付引当金 | 8,890,180 | 6,316,515 | 15,206,695 | | | |
| 負債の部合計 | 12,850,357 | 136,245,753 | 149,096,110 | | | |
| 基本金 | 42,912,230 | 0 | 42,912,230 | | | |
| 基本金 | 42,912,230 | 0 | 42,912,230 | | | |
| 国庫補助金等特別積立金 | 25,641,042 | 0 | 25,641,042 | | | |
| 国庫補助金等特別積立金 | 25,641,042 | 0 | 25,641,042 | | | |
| その他の積立金 | 3,002,042 | 4,005,160 | 7,007,202 | | | |
| 設備整備積立金 | 3,002,042 | 0 | 3,002,042 | | | |
| 財政調整積立金 | 0 | 4,005,160 | 4,005,160 | | | |
| 次期繰越活動増減差額 | 146,927,464 | 65,238,450 | 212,165,914 | | | |
| （うち当期活動増減差額） | △ 6,856,665 | 3,876,304 | △ 2,978,361 | | | |
| 純資産の部合計 | 218,482,778 | 69,243,610 | 287,726,388 | | | |
| 負債及び純資産の部合計 | 231,333,135 | 205,489,363 | 436,822,498 | | | |

# 事業活動内訳表

（自）令和 7年 4月 1日（至）令和 8年 3月31日

*社会福祉法人ひのき会（かもめ）　　（単位：円）

| | | 勘定科目 | 社会福祉事業 | 公益事業 | 法人合計 | | | |
|---|---|---|---|---|---|---|---|---|
| サービス活動増減の部 | 収益 | 介護保険事業収益 | [ 119,949,993] | [ 156,574,500] | [ 276,524,493] | | | |
| | | 居宅介護料収益 | ( 0) | ( 98,920,186) | ( 98,920,186) | | | |
| | | 介護報酬収益 | 0 | 83,830,796 | 83,830,796 | | | |
| | | 介護予防報酬収益 | 0 | 5,110,236 | 5,110,236 | | | |
| | | 介護負担金収益（公費） | 0 | 1,052,844 | 1,052,844 | | | |
| | | 介護負担金収益（一般） | 0 | 8,328,072 | 8,328,072 | | | |
| | | 介護予防負担金収益（公費） | 0 | 3,826 | 3,826 | | | |
| | | 介護予防負担金収益（一般） | 0 | 594,412 | 594,412 | | | |
| | | 地域密着型介護料収益 | ( 77,779,374) | ( 0) | ( 77,779,374) | | | |
| | | 介護報酬収益 | 69,573,281 | 0 | 69,573,281 | | | |
| | | 介護負担金収益（公費） | 1,429,956 | 0 | 1,429,956 | | | |
| | | 介護負担金収益（一般） | 6,776,137 | 0 | 6,776,137 | | | |
| | | 利用者等利用料収益 | ( 27,275,072) | ( 55,953,922) | ( 83,228,994) | | | |
| | | 食費収益（一般） | 6,296,794 | 24,150,580 | 30,447,284 | | | |
| | | 居住費収益（一般） | 6,453,000 | 12,291,600 | 18,744,600 | | | |
| | | その他の利用料収益 | 14,525,368 | 19,511,742 | 34,037,110 | | | |
| | | その他の事業収益 | ( 14,895,547) | ( 1,700,392) | ( 16,595,939) | | | |
| | | 補助金事業収益 | 14,895,547 | 1,700,392 | 16,595,939 | | | |
| | | 国庫補助金等特別積立金取崩額 | [ 1,282,050] | [ 0] | [ 1,282,050] | | | |
| | | サービス活動収益計(1) | 121,232,043 | 156,574,500 | 277,806,543 | | | |
| | 費用 | 人件費 | [ 79,256,962] | [ 84,096,344] | [ 163,353,306] | | | |
| | | 役員報酬 | 3,000,000 | 0 | 3,000,000 | | | |
| | | 職員給料 | 28,089,803 | 20,752,455 | 48,842,258 | | | |
| | | 職員賞与 | 6,529,820 | 4,926,160 | 11,455,980 | | | |
| | | 非常勤職員給与 | 29,343,745 | 45,810,206 | 75,153,951 | | | |
| | | 退職給付費用 | 1,952,185 | 1,915,115 | 3,867,300 | | | |
| | | 法定福利費 | 10,341,409 | 10,692,408 | 21,033,817 | | | |
| | | 事業費 | [ 11,409,399] | [ 17,447,077] | [ 28,856,476] | | | |
| | | 給食費 | 7,384,715 | 12,986,511 | 20,371,226 | | | |
| | | 介護用品費 | 1,667,661 | 1,812,895 | 3,480,556 | | | |
| | | 保健衛生費 | 434,400 | 170,683 | 605,083 | | | |
| | | 教養娯楽費 | 239,274 | 60,646 | 299,920 | | | |
| | | 日用品費 | 719,184 | 448,511 | 1,167,695 | | | |
| | | 消耗器具備品費 | 255,948 | 341,479 | 597,427 | | | |
| | | 賃借料 | 644,817 | 1,558,812 | 2,203,629 | | | |
| | | 葬祭費 | 17,600 | 22,000 | 39,600 | | | |
| | | 修繕費 | 45,800 | 45,540 | 91,340 | | | |
| | | 事務費 | [ 33,890,160] | [ 36,443,786] | [ 70,333,946] | | | |
| | | 福利厚生費 | 731,079 | 370,908 | 1,101,987 | | | |
| | | 職員被服費 | 252,081 | 179,273 | 431,354 | | | |
| | | 旅費交通費 | 320,784 | 49,250 | 370,034 | | | |
| | | 研修研究費 | 136,512 | 181,210 | 317,722 | | | |
| | | 事務消耗品費 | 249,311 | 277,133 | 526,444 | | | |
| | | 印刷製本費 | 303,336 | 157,907 | 461,243 | | | |
| | | 水道光熱費 | 6,163,844 | 10,623,944 | 16,787,788 | | | |
| | | 燃料費 | 2,430,158 | 0 | 2,430,158 | | | |
| | | 修繕費 | 300,795 | 816,970 | 1,117,765 | | | |
| | | 通信運搬費 | 447,799 | 635,735 | 1,083,534 | | | |
| | | 会議費 | 7,050 | 0 | 7,050 | | | |
| | | 業務委託費 | 9,584,540 | 17,138,204 | 26,722,744 | | | |
| | | 手数料 | 108,790 | 42,790 | 151,580 | | | |
| | | 保険料 | 963,778 | 862,210 | 1,825,988 | | | |
| | | 賃借料 | 9,457,844 | 3,308,471 | 12,766,315 | | | |
| | | 租税公課 | 149,200 | 639,220 | 788,420 | | | |
| | | 保守料 | 501,845 | 795,249 | 1,297,094 | | | |
| | | 諸会費 | 111,000 | 3,000 | 114,000 | | | |
| | | 車両費 | 1,438,672 | 226,583 | 1,665,255 | | | |
| | | 雑費 | 231,742 | 135,729 | 367,471 | | | |
| | | 減価償却費 | [ 5,065,764] | [ 12,408,485] | [ 17,474,249] | | | |
| | | サービス活動費用計(2) | 129,622,285 | 150,395,692 | 280,017,977 | | | |
| | サービス活動増減差額(3)=(1)-(2) | | △ 8,390,242 | 6,178,808 | △ 2,211,434 | | | |
| サービス活動外増減の部 | 収益 | 受取利息配当金収益 | [ 135,628] | [ 79,971] | [ 215,599] | | | |
| | | その他のサービス活動外収益 | [ 881,945] | [ 1,278,288] | [ 2,160,233] | | | |
| | | 利用者等外給食収益 | 447,300 | 267,445 | 714,745 | | | |
| | | 雑収益 | 434,645 | 1,010,843 | 1,445,488 | | | |
| | | サービス活動外収益計(4) | 1,017,573 | 1,358,259 | 2,375,832 | | | |
| | 費用 | 支払利息 | [ 0] | [ 2,418,699] | [ 2,418,699] | | | |
| | | その他のサービス活動外費用 | [ 483,996] | [ 240,064] | [ 724,060] | | | |
| | | 利用者等外給食費 | 483,996 | 240,064 | 724,060 | | | |
| | | サービス活動外費用計(5) | 483,996 | 2,658,763 | 3,142,759 | | | |
| | サービス活動外増減差額(6)=(4)-(5) | | 533,577 | △ 1,300,504 | △ 766,927 | | | |
| 経常増減差額(7)=(3)+(6) | | | △ 7,856,665 | 4,878,304 | △ 2,978,361 | | | |
| 特収 | 事業区分間繰入金収益 | | [ 1,000,000] | [ 0] | [ 1,000,000] | | | |

| 勘定科目 | | | 社会福祉事業 | 公益事業 | 法人合計 | | | |
|---|---|---|---|---|---|---|---|---|
| 別増減の部 | 収益 | サービス区分間繰入金収益 | [ 2,809,208] | [ 0] | [ 2,809,208] | | | |
| | | 特別収益計(8) | 3,809,208 | 0 | 3,809,208 | | | |
| | 費用 | 事業区分間繰入金費用 | [ 0] | [ 1,000,000] | [ 1,000,000] | | | |
| | | サービス区分間繰入金費用 | [ 2,809,208] | [ 0] | [ 2,809,208] | | | |
| | | 特別費用計(9) | 2,809,208 | 1,000,000 | 3,809,208 | | | |
| | 特別増減差額(10)=(8)-(9) | | 1,000,000 | △ 1,000,000 | 0 | | | |
| 当期活動増減差額(11)=(7)+(10) | | | △ 6,856,665 | 3,878,304 | △ 2,978,361 | | | |
| 繰越活動増減差額の部 | 前期繰越活動増減差額(12) | | 151,783,489 | 61,365,146 | 213,148,635 | | | |
| | 当期末繰越活動増減差額(13)=(11)+(12) | | 144,926,824 | 65,243,450 | 210,170,274 | | | |
| | 基本金取崩額(14) | | [ 0] | [ 0] | [ 0] | | | |
| | その他の積立金取崩額(15) | | [ 2,003,663] | [ 0] | [ 2,003,663] | | | |
| | 設備整備積立金取崩額 | | 2,003,663 | 0 | 2,003,663 | | | |
| | その他の積立金積立額(16) | | [ 3,023] | [ 5,000] | [ 8,023] | | | |
| | 設備整備積立金 | | 3,023 | 0 | 3,023 | | | |
| | 財政調整積立金 | | 0 | 5,000 | 5,000 | | | |
| | 次期繰越活動増減差額(17)=(13)+(14)+(15)-(16) | | 146,927,464 | 65,238,450 | 212,165,914 | | | |

# 資金収支内訳表

（自）令和 7年 4月 1日（至）令和 8年 3月31日

*社会福祉法人ひのき会（かもめ）　　（単位：円）

| | | 勘定科目 | 社会福祉事業 | 公益事業 | 法人合計 | | | |
|---|---|---|---|---|---|---|---|---|
| 事業活動による収支 | 収入 | 介護保険事業収入 | [ 119,949,993] | [ 156,574,500] | [ 276,524,493] | | | |
| | | 居宅介護料収入 | ( 0) | ( 98,920,186) | ( 98,920,186) | | | |
| | | 介護報酬収入 | 0 | 83,830,796 | 83,830,796 | | | |
| | | 介護予防報酬収入 | 0 | 5,110,236 | 5,110,236 | | | |
| | | 介護負担金収入（公費） | 0 | 1,052,844 | 1,052,844 | | | |
| | | 介護負担金収入（一般） | 0 | 8,328,072 | 8,328,072 | | | |
| | | 介護予防負担金収入（公費） | 0 | 3,826 | 3,826 | | | |
| | | 介護予防負担金収入（一般） | 0 | 594,412 | 594,412 | | | |
| | | 地域密着型介護料収入 | ( 77,779,374) | ( 0) | ( 77,779,374) | | | |
| | | 介護報酬収入 | 69,573,281 | 0 | 69,573,281 | | | |
| | | 介護負担金収入（公費） | 1,429,956 | 0 | 1,429,956 | | | |
| | | 介護負担金収入（一般） | 6,776,137 | 0 | 6,776,137 | | | |
| | | 利用者等利用料収入 | ( 27,275,072) | ( 55,953,922) | ( 83,228,994) | | | |
| | | 食費収入（一般） | 6,296,704 | 24,150,580 | 30,447,284 | | | |
| | | 居住費収入（一般） | 6,453,000 | 12,291,600 | 18,744,600 | | | |
| | | その他の利用料収入 | 14,525,368 | 19,511,742 | 34,037,110 | | | |
| | | その他の事業収入 | ( 14,895,547) | ( 1,700,392) | ( 16,595,939) | | | |
| | | 補助金事業収入 | 14,895,547 | 1,700,392 | 16,595,939 | | | |
| | | 受取利息配当金収入 | [ 135,628] | [ 79,971] | [ 215,599] | | | |
| | | その他の収入 | [ 881,945] | [ 1,278,288] | [ 2,160,233] | | | |
| | | 利用者等外給食費収入 | 447,300 | 267,445 | 714,745 | | | |
| | | 雑収入 | 434,645 | 1,010,843 | 1,445,488 | | | |
| | | 事業活動収入計(1) | 120,967,566 | 157,932,759 | 278,900,325 | | | |
| | 支出 | 人件費支出 | [ 79,893,047] | [ 83,946,099] | [ 163,839,146] | | | |
| | | 役員報酬支出 | 3,000,000 | 0 | 3,000,000 | | | |
| | | 職員給料支出 | 28,089,803 | 20,752,455 | 48,842,258 | | | |
| | | 職員賞与支出 | 6,529,820 | 4,926,160 | 11,455,980 | | | |
| | | 非常勤職員給与支出 | 29,343,745 | 45,810,206 | 75,153,951 | | | |
| | | 退職給付支出 | 2,588,270 | 1,764,870 | 4,353,140 | | | |
| | | 法定福利費支出 | 10,341,409 | 10,692,408 | 21,033,817 | | | |
| | | 事業費支出 | [ 11,409,399] | [ 17,447,077] | [ 28,856,476] | | | |
| | | 給食費支出 | 7,384,715 | 12,986,511 | 20,371,226 | | | |
| | | 介護用品費支出 | 1,667,661 | 1,812,895 | 3,480,556 | | | |
| | | 保健衛生費支出 | 434,400 | 170,683 | 605,083 | | | |
| | | 教養娯楽費支出 | 239,274 | 60,646 | 299,920 | | | |
| | | 日用品費支出 | 719,184 | 448,511 | 1,167,695 | | | |
| | | 消耗器具備品費支出 | 255,948 | 341,479 | 597,427 | | | |
| | | 賃借料支出 | 644,817 | 1,558,812 | 2,203,629 | | | |
| | | 葬祭費支出 | 17,600 | 22,000 | 39,600 | | | |
| | | 修繕費支出 | 45,800 | 45,540 | 91,340 | | | |
| | | 事務費支出 | [ 33,890,160] | [ 36,443,786] | [ 70,333,946] | | | |
| | | 福利厚生費支出 | 731,079 | 370,908 | 1,101,987 | | | |
| | | 職員被服費支出 | 252,081 | 179,273 | 431,354 | | | |
| | | 旅費交通費支出 | 320,784 | 49,250 | 370,034 | | | |
| | | 研修研究費支出 | 136,512 | 181,210 | 317,722 | | | |
| | | 事務消耗品費支出 | 249,311 | 277,133 | 526,444 | | | |
| | | 印刷製本費支出 | 303,336 | 157,907 | 461,243 | | | |
| | | 水道光熱費支出 | 6,163,844 | 10,623,944 | 16,787,788 | | | |
| | | 燃料費支出 | 2,430,158 | 0 | 2,430,158 | | | |
| | | 修繕費支出 | 300,795 | 816,970 | 1,117,765 | | | |
| | | 通信運搬費支出 | 447,799 | 635,735 | 1,083,534 | | | |
| | | 会議費支出 | 7,050 | 0 | 7,050 | | | |
| | | 業務委託費支出 | 9,584,540 | 17,138,204 | 26,722,744 | | | |
| | | 手数料支出 | 108,790 | 42,790 | 151,580 | | | |
| | | 保険料支出 | 963,778 | 862,210 | 1,825,988 | | | |
| | | 賃借料支出 | 9,457,844 | 3,308,471 | 12,766,315 | | | |
| | | 租税公課支出 | 149,200 | 639,220 | 788,420 | | | |
| | | 保守料支出 | 501,845 | 795,249 | 1,297,094 | | | |
| | | 諸会費支出 | 111,000 | 3,000 | 114,000 | | | |
| | | 車輌費支出 | 1,438,672 | 226,583 | 1,665,255 | | | |
| | | 雑支出 | 231,742 | 135,729 | 367,471 | | | |
| | | 支払利息支出 | [ 0] | [ 2,418,699] | [ 2,418,699] | | | |
| | | その他の支出 | [ 483,996] | [ 240,064] | [ 724,060] | | | |
| | | 利用者等外給食費支出 | 483,996 | 240,064 | 724,060 | | | |
| | | 事業活動支出計(2) | 125,676,602 | 140,495,725 | 266,172,327 | | | |
| | | 事業活動資金収支差額(3)=(1)-(2) | △ 4,709,036 | 17,437,034 | 12,727,998 | | | |
| 施設整備等による | 収入 | | | | | | | |
| | | 施設整備等収入計(4) | 0 | 0 | 0 | | | |
| | 支出 | 設備資金借入金元金償還支出 | [ 0] | [ 15,840,000] | [ 15,840,000] | | | |
| | | 固定資産取得支出 | [ 1,056,000] | [ 0] | [ 1,056,000] | | | |
| | | 器具及び備品取得支出 | 1,056,000 | 0 | 1,056,000 | | | |

| 勘定科目 | | | 社会福祉事業 | 公益事業 | 法人合計 | | | |
|---|---|---|---|---|---|---|---|---|
| 収支 | | | | | | | | |
| | | 施設整備等支出計(5) | 1,056,000 | 15,840,000 | 16,896,000 | | | |
| | 施設整備等資金収支差額(6)=(4)-(5) | | △ 1,056,000 | △ 15,840,000 | △ 16,896,000 | | | |
| その他の活動による収支 | 収入 | 積立資産取崩収入 | [ 4,401,508] | [ 1,764,870] | [ 6,166,378] | | | |
| | | 退職給付引当資産取崩収入 | 2,397,845 | 1,764,870 | 4,162,715 | | | |
| | | 財政調整積立資産取崩収入 | 2,003,663 | 0 | 2,003,663 | | | |
| | | 事業区分間繰入金収入 | [ 1,000,000] | [ 0] | [ 1,000,000] | | | |
| | | サービス区分間繰入金収入 | [ 2,809,208] | [ 0] | [ 2,809,208] | | | |
| | | その他の活動収入計(7) | 8,210,716 | 1,764,870 | 9,975,586 | | | |
| | 支出 | 積立資産支出 | [ 3,023] | [ 5,000] | [ 8,023] | | | |
| | | 設備整備積立支 | 3,023 | 0 | 3,023 | | | |
| | | 財政調整積立支出 | 0 | 5,000 | 5,000 | | | |
| | | 事業区分間繰入金支出 | [ 0] | [ 1,000,000] | [ 1,000,000] | | | |
| | | サービス区分間繰入金支出 | [ 2,809,208] | [ 0] | [ 2,809,208] | | | |
| | | その他の活動による支出 | [ 1,761,760] | [ 1,915,115] | [ 3,676,875] | | | |
| | | 退職出資金支出 | 1,761,760 | 1,915,115 | 3,676,876 | | | |
| | | その他の活動支出計(8) | 4,573,991 | 2,920,115 | 7,494,106 | | | |
| | その他の活動資金収支差額(9)=(7)-(8) | | 3,636,725 | △ 1,155,245 | 2,481,480 | | | |
| 当期資金収支差額合計(10)=(3)+(6)+(9) | | | △ 2,128,311 | 441,789 | △ 1,686,522 | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 前期末支払資金残高(11) | 77,932,770 | 49,349,389 | 127,282,159 | | | |
| 当期末支払資金残高(10)+(11) | 75,804,459 | 49,791,178 | 125,595,637 | | | |