# 計算書類の注記

1. 重要な会計方針
計算書類の作成は、NPO法人会計基準(2010年7月20日　2017年12月12日最終改正　NPO法人会計基準協議会)によっています。
(1)有形及び無形固定資産の減価償却について
有形及び無形固定資産については定額法を採用している。
(2)消費税等の会計処理
消費税等の会計処理は、税込方式によっています。

2. 事業別損益の状況
事業別損益の状況は以上のとおりです。

(単位:円)

| 科目 | 生活介護 | 就労B型 | 就労定着 | 共同生活援助 | | | 日中一時 | 事業部門計 | 管理部門 | 合計 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | わごうホーム | 学園台ホーム | 上野ホーム | | | | |
| Ⅰ 経常収益 | | | | | | | | | | |
| 1. 受取会費 | | | | | | | | | 450,500 | 450,500 |
| 2. 受取寄付金 | | | | | | | | | 3,266,300 | 3,266,300 |
| 3. 受取助成金 | 1,543,302 | 9,207,202 | 91,000 | 269,050 | 269,050 | 35,755,000 | | 47,134,604 | 1,075,000 | 48,209,604 |
| 4. 事業収益 | 92,098,430 | 67,463,693 | 580,840 | 12,209,580 | 11,775,680 | | 3,145,060 | 187,273,283 | | 187,273,283 |
| 5. その他収益 | 371,955 | 297,031 | | 1,205,452 | 864,251 | | | 2,738,689 | 17,000 | 2,755,689 |
| 経常収益計 | 94,013,687 | 76,967,926 | 671,840 | 13,684,082 | 12,908,981 | 35,755,000 | 3,145,060 | 237,146,576 | 4,808,800 | 241,955,376 |
| Ⅱ 経常費用 | | | | | | | | | | |
| (1)人件費 | | | | | | | | | | |
| 給与 | 68,098,318 | 29,286,363 | | 11,280,413 | 10,317,071 | | 1,593,531 | 120,575,696 | 6,833,504 | 127,409,200 |
| 法定福利費 | 9,383,489 | 2,575,920 | | 466,573 | 786,777 | | | 13,212,759 | 414,277 | 13,627,036 |
| 福利厚生費 | | | | | | | | 0 | 2,358,267 | 2,358,267 |
| 人件費計 | 77,481,807 | 31,862,283 | | 11,746,986 | 11,103,848 | | 1,593,531 | 133,788,455 | 9,606,048 | 143,394,503 |
| (2)その他経費 | | | | | | | | | | |
| 通信運搬費 | | | | | | | | | 656,938 | 656,938 |
| 旅費交通費 | 14,767 | 13,476 | | | 2,292 | | | 30,535 | | 30,535 |
| 研修費 | 14,333 | 9,167 | | | | | | 23,500 | | 23,500 |
| 燃料費 | 1,487,830 | 1,286,987 | | | | | | 2,774,817 | 506,623 | 3,281,440 |
| 水道光熱費 | 439,291 | 478,501 | | | | | | 917,792 | 1,078,565 | 1,996,357 |
| 保険料 | 804,926 | 554,157 | | 127,628 | 121,476 | | | 1,608,187 | 471,240 | 2,079,427 |
| リース料 | | | | | | | | | 1,132,428 | 1,132,428 |
| 租税公課 | 335,446 | 251,667 | | 60,285 | 36,584 | | | 683,982 | | 683,982 |
| 賃借料 | 100,000 | 3,156,000 | 420,000 | | 1,440,000 | 136,000 | | 5,252,000 | | 5,252,000 |
| 給食材料費 | 358,575 | 238,112 | | | | | | 596,687 | | 596,687 |
| 器具什器費 | 115,815 | 199,163 | | | | | | 314,978 | 157,970 | 472,948 |
| 消耗品費 | 816,905 | 348,776 | | 576 | 1,097 | 89,505 | | 1,256,859 | 1,262,273 | 2,519,132 |
| 負担金支出 | 3,000 | 2,000 | | | | 216,000 | | 221,000 | 174,275 | 395,275 |
| 修繕費 | 1,039,299 | 390,602 | | 33,000 | | 32,978 | | 1,495,879 | 556,622 | 2,052,501 |
| 車輌費 | 535,388 | 469,011 | | 24,200 | 35,174 | | | 1,063,773 | 40,547 | 1,104,320 |
| 業務委託費 | | | | | | | | | 2,221,473 | 2,221,473 |
| 保健衛生費 | | | | | | | | | 228,941 | 228,941 |
| 教養娯楽費 | | | | | | | | | 10,069 | 10,069 |
| 被服費 | | | | | | | | | 125,471 | 125,471 |
| 印刷製本費 | | | | | | | | | | |
| 支払手数料支出 | 100,577 | 280,656 | 1,430 | 3,300 | 68,900 | 2,915 | | 457,778 | | 457,778 |
| 会議費 | | | | | | | | | 195,855 | 195,855 |
| 減価償却費 | 3,034,636 | 3,357,067 | | 1,589,700 | 262,808 | 215,050 | | 8,459,261 | 313,336 | 8,772,597 |
| 就労事業費支出 | 554,982 | 22,618,018 | | | | | | 23,173,000 | | 23,173,000 |
| 雑費 | | | | | | | | | 214,503 | 214,503 |
| その他経費計 | 9,755,770 | 33,653,360 | 421,430 | 1,838,689 | 1,968,331 | 692,448 | | 48,330,028 | 9,347,129 | 57,677,157 |
| 経常費用計 | 87,237,577 | 65,515,643 | 421,430 | 13,585,675 | 13,072,179 | 692,448 | 1,593,531 | 182,118,483 | 18,953,177 | 201,071,660 |
| 当期経常増減額 | 6,776,110 | 11,452,283 | 250,410 | 98,407 | -163,198 | 35,062,552 | 1,551,529 | 55,028,093 | -14,144,377 | 40,883,716 |

3. 固定資産の増減内訳

(単位:円)

| 科目 | 期首取得価額 | 取得 | 減少 | 期末取得価額 | 減価償却累計額 | 期末帳簿価額 |
|---|---|---|---|---|---|---|
| 有形固定資産 | | | | | | |
| 建物 | 76,951,440 | 58,223,000 | | 135,174,440 | 36,389,075 | 98,785,365 |
| 構築物 | 4,244,260 | 2,095,000 | | 6,339,260 | 2,795,753 | 3,543,507 |
| 車両運搬具 | 30,444,861 | 5,686,520 | | 36,131,381 | 27,162,384 | 8,968,997 |
| 器具什器 | 24,874,724 | 135,000 | | 25,009,724 | 21,429,656 | 3,580,068 |
| 機械装置 | | 3,675,478 | | 3,675,478 | 218,995 | 3,456,483 |
| 合　計 | 136,515,285 | 69,814,998 | | 206,330,283 | 87,995,863 | 118,334,420 |