

正味財産増減計算書  
(2024年1月1日から2024年12月31日まで)

公益財団法人琴ノ浦温山荘園  
(単位:円)

| 科目            | 公益目的事業会計   | 収益事業等会計    |         |            | 法人会計      | 合計         | 備考    |
|---------------|------------|------------|---------|------------|-----------|------------|-------|
|               | 入園料等       | 賃貸事業等      | 販売      | 収益事業計      |           |            |       |
| I 一般正味財産の部    |            |            |         |            |           |            |       |
| 1 経常増減の部      |            |            |         |            |           |            |       |
| (1)経常収益       |            |            |         |            |           |            |       |
| ①基本財産運用益      | 200        |            |         |            |           | 200        |       |
| 基本財産受取利息      | 200        |            |         |            |           | 200        |       |
| ②事業収益         | 1,908,546  | 10,881,292 | 207,755 | 11,089,047 |           | 12,997,593 |       |
| 売上            |            |            | 207,755 | 207,755    |           | 207,755    | お箸    |
| 入園料           | 1,908,546  |            |         |            |           | 1,908,546  |       |
| 駐車料           |            | 686,272    |         | 686,272    |           | 686,272    |       |
| 不動産収入         |            | 4,195,020  |         | 4,195,020  |           | 4,195,020  |       |
| 緑地            |            | 6,000,000  |         | 6,000,000  |           | 6,000,000  | 新日本製鉄 |
| ③寄附金          | 0          | 0          | 0       | 0          | 8,786,000 | 8,786,000  |       |
| 一般寄付金         |            |            |         |            | 186,000   | 186,000    | 愛好会   |
| グループ各社寄附金     |            |            |         |            | 8,600,000 | 8,600,000  |       |
| ④補助金          | 0          |            |         |            |           | 0          |       |
| 国、県、市補助金      | 0          |            |         |            |           | 0          |       |
| ⑤借入金          | 0          |            |         |            |           | 0          |       |
| ニッタ           | 0          |            |         |            |           | 0          |       |
| ⑥指定正味財産からの振替額 | 40,137,022 | 0          |         | 0          | 0         | 40,137,022 |       |
| 受取支援金         | 27,900,000 |            |         | 0          |           | 27,900,000 |       |
| 建物等修繕維持資金     | 0          |            |         |            |           | 0          |       |
| 減価償却          | 12,237,022 |            |         | 0          |           | 12,237,022 |       |
| ⑦雑収益          | 0          | 0          | 0       | 0          | 319,463   | 319,463    |       |
| 受取利息          |            |            |         |            | 5,867     | 5,867      |       |
| 雑収入           |            | 0          |         | 0          | 313,596   | 313,596    |       |
| 経常収益 計        | 42,045,768 | 10,881,292 | 207,755 | 11,089,047 | 9,105,463 | 62,240,278 |       |
| (2)経常費用       |            |            |         |            |           |            |       |
| ①事業費          | 46,584,925 | 1,446,327  | 198,057 | 1,644,384  | 0         | 48,229,309 |       |
| 給料手当          | 7,564,720  | 648,150    | 60,855  | 709,005    |           | 8,273,725  |       |
| 仕入            |            |            | 125,759 | 125,759    |           | 125,759    | 売上原価  |
| 光熱水料費         | 979,686    | 326,562    |         | 326,562    |           | 1,306,248  |       |
| 消耗品費          | 1,029,869  | 57,215     | 11,443  | 68,658     |           | 1,098,527  |       |
| 苗肥料薬剤費        | 1,007,000  |            |         | 0          |           | 1,007,000  |       |
| 保険料           | 2,589,482  |            |         | 0          |           | 2,589,482  |       |
| 租税公課          | 0          | 394,400    |         | 394,400    |           | 394,400    |       |
| 修繕費           | 802,481    |            |         | 0          |           | 802,481    |       |
| 運賃            |            |            |         |            |           | 0          |       |
| 旅費交通費         | 509,892    |            |         | 0          |           | 509,892    |       |
| 通信費           | 203,028    |            |         |            |           | 203,028    |       |
| 事務用品費         | 100,000    | 10,000     |         | 10,000     |           | 110,000    |       |
| 広告宣伝費         | 425,107    |            |         | 0          |           | 425,107    |       |
| 営繕費(セントリコ)    | 290,554    |            |         | 0          |           | 290,554    |       |
| 委託費           | 1,764,922  |            |         | 0          |           | 1,764,922  |       |
| 支払手数料         | 139,693    |            |         | 0          |           | 139,693    |       |
| 減価償却費         | 12,237,022 |            |         | 0          |           | 12,237,022 |       |
| 雑費            | 0          | 10,000     | 0       | 10,000     |           | 10,000     |       |
| イベント費         | 54,469     |            |         | 0          |           | 54,469     |       |
| 工事費           | 16,887,000 |            |         | 0          |           | 16,887,000 |       |

| 科目             | 公益目的事業会計   | 収益事業会計    |         |            | 法人会計      | 合計            | 備考 |
|----------------|------------|-----------|---------|------------|-----------|---------------|----|
|                | 入園料等       | 賃貸事業等     | 販売      | 収益事業計      |           |               |    |
| ②管理費           |            |           |         |            | 7,255,388 | 7,255,388     |    |
| 役員報酬           |            |           |         |            | 300,000   | 300,000       |    |
| 給料手当           |            |           |         |            | 934,237   | 934,237       |    |
| 法定福利費          |            |           |         |            | 1,035,493 | 1,035,493     |    |
| 厚生福利費          |            |           |         |            | 5,723     | 5,723         |    |
| 光熱水料費          |            |           |         |            | 10,000    | 10,000        |    |
| 消耗品費           |            |           |         |            | 45,772    | 45,772        |    |
| 保険料            |            |           |         |            | 52,030    | 52,030        |    |
| 租税公課           |            |           |         |            | 2,367,685 | 2,367,685     |    |
| 運賃             |            |           |         |            | 4,300     | 4,300         |    |
| 修繕費            |            |           |         |            | 0         | 0             |    |
| 図書費            |            |           |         |            | 23,426    | 23,426        |    |
| 会費             |            |           |         |            | 81,818    | 81,818        |    |
| 旅費交通費          |            |           |         |            | 56,655    | 56,655        |    |
| 通信費            |            |           |         |            | 22,559    | 22,559        |    |
| 事務用品費          |            |           |         |            | 366,083   | 366,083       |    |
| 販売促進費          |            |           |         |            | 6,635     | 6,635         |    |
| 車両費            |            |           |         |            | 0         | 0             |    |
| 設備賃借料          |            |           |         |            | 445,060   | 445,060       |    |
| 交際費            |            |           |         |            | 38,395    | 38,395        |    |
| 会議費            |            |           |         |            | 83,370    | 83,370        |    |
| 社員教育費          |            |           |         |            | 0         | 0             |    |
| 寄附金            |            |           |         |            | 2,000     | 2,000         |    |
| 支払手数料          |            |           |         |            | 1,257,236 | 1,257,236     |    |
| 雑費             |            |           |         |            | 116,911   | 116,911       |    |
| 経常費用 計         | 46,584,925 | 1,446,327 | 198,057 | 1,644,384  | 7,255,388 | 55,484,697    |    |
| 当期経常増減額        | -4,539,157 | 9,434,965 | 9,698   | 9,444,663  | 1,850,075 | 6,755,581     |    |
| 2 経常外増減の部      |            |           |         |            |           |               |    |
| (1)経常外収益       |            |           |         |            |           |               |    |
|                |            |           |         | 0          |           | 0             |    |
| 経常外収益 計        | 0          | 0         | 0       | 0          | 0         | 0             |    |
| (2)経常外費用       |            |           |         |            |           |               |    |
| 支払利息           |            |           |         | 0          | 0         | 0             |    |
| 経常外費用 計        | 0          | 0         | 0       | 0          | 0         | 0             |    |
| 当期経常外増減額       | 0          | 0         | 0       | 0          | 0         | 0             |    |
| 他会計振替額         | 4,598,645  |           |         | -4,598,645 | 0         | 0             |    |
| 当期一般正味財産       | 59,488     |           |         | 4,846,018  | 1,850,075 | 6,755,581     |    |
| 一般正味財産期首残高     |            |           |         |            |           | 12,285,639    |    |
| 一般正味財産期末残高     |            |           |         |            |           | 19,041,220    |    |
| II 指定正味財産増減の部  |            |           |         |            |           |               |    |
| (1)受取支援金等      | 32,097,000 |           |         | 0          | 0         | 32,097,000    |    |
| 補助金            | 12,797,000 |           |         |            |           | 12,797,000    |    |
| グループ各社寄附金      | 19,300,000 |           |         | 0          |           | 19,300,000    |    |
| (2)一般正味財産への振替額 | 40,137,022 | 0         |         | 0          | 0         | 40,137,022    |    |
| 一般正味財産への振替額    | 40,137,022 |           |         | 0          |           | 40,137,022    |    |
| 当期指定正味財産増減額    | -8,040,022 | 0         |         | 0          | 0         | -8,040,022    |    |
| 指定正味財産期首残高     |            |           |         |            |           | 1,065,655,382 |    |
| 指定正味財産期末残高     |            |           |         |            |           | 1,057,615,360 |    |
| III 正味財産期末残高   |            |           |         |            |           | 1,076,656,580 |    |

<参考:収益事業等から生じた利益の繰入額の計算>

|                    | 公益目的事業会計   | 収益事業等会計 |            | 法人会計      | 合計         |
|--------------------|------------|---------|------------|-----------|------------|
| 経常収益               | 42,045,768 |         | 11,089,047 | 9,105,463 | 62,240,278 |
| 経常費用               | 46,584,925 |         | 1,644,384  | 7,255,388 | 55,484,697 |
| 利益                 | -4,539,157 |         | 9,444,663  | 1,850,075 | 6,755,581  |
| (収益経費／(公益経費＋収益経費)① | 0.0341     |         |            |           |            |
| (収益利益－法人＊①) ②      | 9,197,290  |         |            |           |            |
| 繰入 ②＊50%           | 4,598,645  |         |            |           |            |
| 差額 …A              | 59,488     |         |            |           |            |

1. 収支相償

適合
2. 公益目的事業比率

84.0 %
- (公益費用／全体経費)