

# 正味財産増減計算書内訳表

令和 5年 4月 1日から令和 6年 3月31日まで

(単位：円)

| 科 目          | 実施事業会計     |            |            |            |      | その他の事業      |                  |            |       |            | 法人会計        | 内部取引消去      | 合 計 |             |
|--------------|------------|------------|------------|------------|------|-------------|------------------|------------|-------|------------|-------------|-------------|-----|-------------|
|              | 学術講演・研修事業  | 地域保健事業     | 歯科衛生士の育成事業 | 社会的弱者支援事業  | 実施共通 | 小 計         | 収益事業（販売収入・保険手数料） | 福利厚生事業     | その他共通 | 小 計        | 法人会計        | 内部取引消去      |     |             |
| I 一般正味財産増減の部 |            |            |            |            |      |             |                  |            |       |            |             |             |     |             |
| 1. 経常増減の部    |            |            |            |            |      |             |                  |            |       |            |             |             |     |             |
| (1) 経常収益     |            |            |            |            |      |             |                  |            |       |            |             |             |     |             |
| 基本財産運用益      | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 1,499       | 0           | 0   | 1,499       |
| 基本財産受取利息     | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 1,499       | 0           | 0   | 1,499       |
| 受取入会金        | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 690,000     | 0           | 0   | 690,000     |
| 受取入会金        | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 690,000     | 0           | 0   | 690,000     |
| 受取会費         | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 125,611,608 | 0           | 0   | 125,611,608 |
| 受取会費         | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 125,611,608 | 0           | 0   | 125,611,608 |
| 事業収益         | 0          | 848,980    | 88,020,696 | 60,413,204 | 0    | 149,282,880 | 20,482,597       | 41,918,000 | 0     | 62,400,597 | 0           | 0           | 0   | 211,683,477 |
| 学生生徒納付金収益    | 0          | 0          | 85,800,000 | 0          | 0    | 85,800,000  | 0                | 0          | 0     | 0          | 0           | 0           | 0   | 85,800,000  |
| 医業収益         | 0          | 0          | 0          | 60,413,204 | 0    | 60,413,204  | 0                | 0          | 0     | 0          | 0           | 0           | 0   | 60,413,204  |
| 手数料収益        | 0          | 365,420    | 2,220,696  | 0          | 0    | 2,586,116   | 12,988,447       | 0          | 0     | 12,988,447 | 0           | 0           | 0   | 15,574,563  |
| 事業収益         | 0          | 483,560    | 0          | 0          | 0    | 483,560     | 7,494,150        | 41,918,000 | 0     | 49,495,710 | 0           | 0           | 0   | 49,495,710  |
| 受取補助金等       | 2,190,000  | 4,415,800  | 683,117    | 29,808,987 | 0    | 37,097,904  | 3,356,300        | 5,000,000  | 0     | 8,356,300  | 3,488,000   | 0           | 0   | 48,942,204  |
| 受取国庫補助金      | 0          | 0          | 0          | 929,000    | 0    | 929,000     | 3,356,300        | 0          | 0     | 3,356,300  | 0           | 0           | 0   | 4,285,300   |
| 受取県市補助金      | 2,000,000  | 4,260,800  | 433,117    | 28,879,987 | 0    | 35,573,904  | 0                | 0          | 0     | 0          | 0           | 0           | 0   | 35,573,904  |
| その他の補助金収益    | 190,000    | 155,000    | 250,000    | 0          | 0    | 595,000     | 0                | 5,000,000  | 0     | 5,000,000  | 3,488,000   | 0           | 0   | 9,083,000   |
| 受取負担金        | 0          | 210,000    | 0          | 0          | 0    | 210,000     | 0                | 80,000     | 0     | 80,000     | 1,320,000   | 0           | 0   | 1,610,000   |
| 受取負担金        | 0          | 210,000    | 0          | 0          | 0    | 210,000     | 0                | 80,000     | 0     | 80,000     | 1,320,000   | 0           | 0   | 1,610,000   |
| 雑収益          | 240,000    | 571,498    | 469,125    | 318,101    | 0    | 1,598,724   | 60,673           | 25,590     | 0     | 86,263     | 5,630,611   | -3,000,000  | 0   | 4,315,598   |
| 受取利息         | 0          | 5,098      | 1,508      | 641        | 0    | 7,247       | 322              | 25,590     | 0     | 25,912     | 37,841      | 0           | 0   | 71,000      |
| 広告費収益        | 180,000    | 450,000    | 0          | 0          | 0    | 630,000     | 0                | 0          | 0     | 0          | 1,060,000   | 0           | 0   | 1,690,000   |
| 賃借料収益        | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 3,000,000   | -3,000,000  | 0   | 0           |
| 雑収益          | 60,000     | 116,400    | 467,617    | 317,460    | 0    | 961,477     | 60,351           | 0          | 0     | 60,351     | 1,532,770   | 0           | 0   | 2,554,598   |
| 他会計からの繰入収益   | 0          | 2,332,106  | 0          | 0          | 0    | 2,332,106   | 0                | 0          | 0     | 0          | 10,318,000  | -12,650,106 | 0   | 0           |
| 他会計からの繰入額    | 0          | 2,332,106  | 0          | 0          | 0    | 2,332,106   | 0                | 0          | 0     | 0          | 10,318,000  | -12,650,106 | 0   | 0           |
| 経常収益計        | 2,430,000  | 8,378,384  | 89,172,938 | 90,540,292 | 0    | 190,521,614 | 23,899,570       | 47,023,590 | 0     | 70,923,160 | 147,059,718 | -15,650,106 | 0   | 392,854,386 |
| (2) 経常費用     |            |            |            |            |      |             |                  |            |       |            |             |             |     |             |
| 事業費          | 14,006,837 | 43,938,859 | 90,120,920 | 78,731,714 | 0    | 226,798,330 | 27,865,172       | 54,074,952 | 0     | 81,940,124 | 0           | -3,000,000  | 0   | 305,738,454 |
| 役員報酬         | 2,074,800  | 3,494,400  | 2,040,000  | 2,185,200  | 0    | 9,794,400   | 1,638,000        | 109,200    | 0     | 1,747,200  | 0           | 0           | 0   | 11,541,600  |
| 給与手当         | 3,464,321  | 8,971,543  | 42,734,860 | 41,604,967 | 0    | 96,775,691  | 9,215,902        | 0          | 0     | 9,215,902  | 0           | 0           | 0   | 105,991,593 |
| 退職給付費用       | 229,336    | 602,006    | 1,523,566  | 513,003    | 0    | 2,867,911   | 518,306          | 0          | 0     | 518,306    | 0           | 0           | 0   | 3,386,217   |
| 賞与引当金繰入額     | 0          | 0          | 2,407,607  | 549,733    | 0    | 2,957,340   | 250,667          | 0          | 0     | 250,667    | 0           | 0           | 0   | 3,208,007   |
| 法定福利費        | 0          | 0          | 5,465,568  | 1,260,957  | 0    | 6,726,525   | 531,007          | 0          | 0     | 531,007    | 0           | 0           | 0   | 7,257,532   |
| 福利厚生費        | 877,100    | 2,302,383  | 918,074    | 1,447,757  | 0    | 5,545,314   | 1,721,626        | 5,969,700  | 0     | 7,691,326  | 0           | 0           | 0   | 13,236,640  |
| 教育費          | 0          | 0          | 12,946,241 | 0          | 0    | 12,946,241  | 0                | 0          | 0     | 0          | 0           | 0           | 0   | 12,946,241  |
| 広告宣伝費        | 438,640    | 1,989,800  | 0          | 49,500     | 0    | 2,477,940   | 120,000          | 0          | 0     | 120,000    | 0           | 0           | 0   | 2,597,940   |
| 会議費          | 2,186,809  | 4,033,950  | 2,604,800  | 2,871,725  | 0    | 11,697,284  | 1,736,221        | 0          | 0     | 1,736,221  | 0           | 0           | 0   | 13,433,505  |
| 診療原価費        | 0          | 0          | 0          | 6,121,717  | 0    | 6,121,717   | 0                | 0          | 0     | 0          | 0           | 0           | 0   | 6,121,717   |
| 研修費          | 1,841,070  | 1,295,208  | 0          | 2,357,566  | 0    | 5,493,844   | 0                | 67,000     | 0     | 67,000     | 0           | 0           | 0   | 5,560,844   |
| 旅費交通費        | 2,229,639  | 2,750,628  | 1,338,813  | 1,560,519  | 0    | 7,879,599   | 383,704          | 82,600     | 0     | 466,304    | 0           | 0           | 0   | 8,345,903   |
| 通信運搬費        | 33,745     | 844,512    | 872,302    | 1,198,011  | 0    | 2,948,570   | 483,549          | 24,588     | 0     | 508,137    | 0           | 0           | 0   | 3,456,707   |
| 減価償却費        | 0          | 2,137,617  | 6,121,653  | 6,605,283  | 0    | 14,864,553  | 630,601          | 0          | 0     | 630,601    | 0           | 0           | 0   | 15,495,154  |
| 消耗品費         | 321,266    | 1,094,791  | 5,212,114  | 1,556,155  | 0    | 8,184,326   | 717,740          | 871,932    | 0     | 1,589,672  | 0           | 0           | 0   | 9,773,998   |
| 修繕費          | 0          | 0          | 972,510    | 1,266,056  | 0    | 2,238,566   | 182,883          | 0          | 0     | 182,883    | 0           | 0           | 0   | 2,421,449   |
| 印刷製本費        | 271,422    | 3,671,929  | 1,647,245  | 571,550    | 0    | 6,162,146   | 5,042,432        | 0          | 0     | 5,042,432  | 0           | 0           | 0   | 11,204,578  |
| 光熱水費         | 0          | 44,470     | 0          | 2,233,718  | 0    | 2,278,188   | 735,600          | 0          | 0     | 735,600    | 0           | 0           | 0   | 3,013,788   |
| 賃借料          | 0          | 0          | 600,000    | 3,009,016  | 0    | 3,609,016   | 114,817          | 0          | 0     | 114,817    | 0           | -3,000,000  | 0   | 723,833     |
| 保険料          | 0          | 2,000      | 0          | 106,786    | 0    | 108,786     | 4,000            | 5,576,055  | 0     | 5,580,055  | 0           | 0           | 0   | 5,688,841   |
| 諸謝金          | 0          | 140,326    | 0          | 0          | 0    | 140,326     | 0                | 0          | 0     | 0          | 0           | 0           | 0   | 140,326     |
| 租税公課         | 0          | 0          | 0          | 0          | 0    | 0           | 2,160,460        | 0          | 0     | 2,160,460  | 0           | 0           | 0   | 2,160,460   |
| 支払負担金        | 333,330    | 1,086,700  | 2,291,866  | 42,050     | 0    | 3,753,946   | 475,800          | 39,098,800 | 0     | 39,574,600 | 0           | 0           | 0   | 43,328,546  |
| 支払助成金        | 0          | 9,040,000  | 0          | 0          | 0    | 9,040,000   | 0                | 508,000    | 0     | 508,000    | 0           | 0           | 0   | 9,548,000   |
| 委託費          | 0          | 1,114,388  | 0          | 1,383,847  | 0    | 2,498,235   | 734,802          | 0          | 0     | 734,802    | 0           | 0           | 0   | 3,233,037   |
| 渉外費          | 0          | 0          | 0          | 0          | 0    | 0           | 180,000          | 569,100    | 0     | 749,100    | 0           | 0           | 0   | 749,100     |
| 雑費           | 2,900      | 13,220     | 423,701    | 236,598    | 0    | 676,419     | 287,055          | 1,299,110  | 0     | 1,586,165  | 0           | 0           | 0   | 2,262,584   |
| 収益負担分        | -297,541   | -691,012   | 0          | 0          | 0    | -988,553    | 0                | -101,133   | 0     | -101,133   | 0           | 0           | 0   | -1,089,686  |
| 管理費          | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 97,270,849  | 0           | 0   | 97,270,849  |
| 役員報酬         | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 2,948,400   | 0           | 0   | 2,948,400   |
| 給与手当         | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 24,408,428  | 0           | 0   | 24,408,428  |
| 退職給付費用       | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 2,584,847   | 0           | 0   | 2,584,847   |
| 賞与引当金繰入額     | 0          | 0          | 0          | 0          | 0    | 0           | 0                | 0          | 0     | 0          | 4,482,231   | 0           | 0   | 4,482,231   |

# 正味財産増減計算書内訳表

令和 5年 4月 1日から令和 6年 3月31日まで

(単位：円)

| 科 目               | 実施事業会計       |              |            |            |      | その他の事業       |                  |            |       |             | 法人会計          | 内部取引消去      | 合 計           |
|-------------------|--------------|--------------|------------|------------|------|--------------|------------------|------------|-------|-------------|---------------|-------------|---------------|
|                   | 学術講演・研修事業    | 地域保健事業       | 歯科衛生士の育成事業 | 社会的弱者支援事業  | 実施共通 | 小 計          | 収益事業（販売収入・保険手数料） | 福利厚生事業     | その他共通 | 小 計         | 法人会計          | 内部取引消去      |               |
| 福利厚生費             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 5,152,951     | 0           | 5,152,951     |
| 広告宣伝費             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 115,800       | 0           | 115,800       |
| 会議費               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 6,342,146     | 0           | 6,342,146     |
| 研修費               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 110,855       | 0           | 110,855       |
| 旅費交通費             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 9,687,478     | 0           | 9,687,478     |
| 通信運搬費             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 1,886,294     | 0           | 1,886,294     |
| 減価償却費             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 13,105,254    | 0           | 13,105,254    |
| 消耗品費              | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 3,160,065     | 0           | 3,160,065     |
| 修繕費               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 1,219,220     | 0           | 1,219,220     |
| 印刷製本費             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 2,085,647     | 0           | 2,085,647     |
| 光熱水費              | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 1,035,433     | 0           | 1,035,433     |
| 賃借料               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 765,458       | 0           | 765,458       |
| 保険料               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 196,460       | 0           | 196,460       |
| 諸謝金               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 220,000       | 0           | 220,000       |
| 租税公課              | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 6,494,400     | 0           | 6,494,400     |
| 支払負担金             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 366,000       | 0           | 366,000       |
| 支払助成金             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 500,000       | 0           | 500,000       |
| 支払寄付金             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 130,000       | 0           | 130,000       |
| 委託費               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 4,805,145     | 0           | 4,805,145     |
| 渉外費               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 8,590,824     | 0           | 8,590,824     |
| 雑費                | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 1,174,254     | 0           | 1,174,254     |
| 収益負担分             | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | -4,296,741    | 0           | -4,296,741    |
| 他会計への繰出額          | 0            | 0            | 240,000    | 180,000    | 0    | 420,000      | 0                | 1,000,000  | 0     | 1,000,000   | 11,230,106    | -12,650,106 | 0             |
| 他会計への繰入額          | 0            | 0            | 240,000    | 180,000    | 0    | 420,000      | 0                | 1,000,000  | 0     | 1,000,000   | 11,230,106    | -12,650,106 | 0             |
| 経常費用計             | 14,006,837   | 43,938,859   | 90,360,920 | 78,911,714 | 0    | 227,218,330  | 27,865,172       | 55,074,952 | 0     | 82,940,124  | 108,500,955   | -15,650,106 | 403,009,303   |
| 評価損益等調整前当期経常増減額   | -11,576,837  | -35,560,475  | -1,187,982 | 11,628,578 | 0    | -36,696,716  | -3,965,602       | -8,051,362 | 0     | -12,016,964 | 38,558,763    | 0           | -10,154,917   |
| 評価損益等計            | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 0             | 0           | 0             |
| 当期経常増減額           | -11,576,837  | -35,560,475  | -1,187,982 | 11,628,578 | 0    | -36,696,716  | -3,965,602       | -8,051,362 | 0     | -12,016,964 | 38,558,763    | 0           | -10,154,917   |
| 2. 経常外増減の部        |              |              |            |            |      |              |                  |            |       |             |               |             |               |
| (1) 経常外収益         |              |              |            |            |      |              |                  |            |       |             |               |             |               |
| 退職給付引当金戻入益        | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 709,890       | 0           | 709,890       |
| 過年度損益修正益          | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 709,890       | 0           | 709,890       |
| 経常外収益計            | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 709,890       | 0           | 709,890       |
| (2) 経常外費用         |              |              |            |            |      |              |                  |            |       |             |               |             |               |
| 雑損失               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 15,000     | 0     | 15,000      | 52,692        | 0           | 67,692        |
| 雑損失               | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 15,000     | 0     | 15,000      | 52,692        | 0           | 67,692        |
| 固定資産除却損           | 0            | 0            | 14,628     | 5          | 0    | 14,633       | 0                | 0          | 0     | 0           | 0             | 0           | 14,633        |
| 固定資産除却損           | 0            | 0            | 14,628     | 5          | 0    | 14,633       | 0                | 0          | 0     | 0           | 0             | 0           | 14,633        |
| 経常外費用計            | 0            | 0            | 14,628     | 5          | 0    | 14,633       | 0                | 15,000     | 0     | 15,000      | 52,692        | 0           | 82,325        |
| 当期経常外増減額          | 0            | 0            | -14,628    | -5         | 0    | -14,633      | 0                | -15,000    | 0     | -15,000     | 657,198       | 0           | 627,565       |
| 他会計振替前当期一般正味財産増減額 | -11,576,837  | -35,560,475  | -1,202,610 | 11,628,573 | 0    | -36,711,349  | -3,965,602       | -8,066,362 | 0     | -12,031,964 | 39,215,961    | 0           | -9,527,352    |
| 税引前当期一般正味財産増減額    | -11,576,837  | -35,560,475  | -1,202,610 | 11,628,573 | 0    | -36,711,349  | -3,965,602       | -8,066,362 | 0     | -12,031,964 | 39,215,961    | 0           | -9,527,352    |
| 当期一般正味財産増減額       | -11,576,837  | -35,560,475  | -1,202,610 | 11,628,573 | 0    | -36,711,349  | -3,965,602       | -8,066,362 | 0     | -12,031,964 | 39,215,961    | 0           | -9,527,352    |
| 一般正味財産期首残高        | -158,930,461 | -335,567,069 | 77,958,051 | 23,061,115 | 0    | -393,478,364 | 15,963,143       | 95,467,121 | 0     | 111,430,264 | 2,046,187,138 | 0           | 1,764,139,038 |
| 一般正味財産期末残高        | -170,507,298 | -371,127,544 | 76,755,441 | 34,689,688 | 0    | -430,189,713 | 11,997,541       | 87,400,759 | 0     | 99,398,300  | 2,085,403,099 | 0           | 1,754,611,686 |
| II 指定正味財産増減の部     |              |              |            |            |      |              |                  |            |       |             |               |             |               |
| 当期指定正味財産増減額       | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 0             | 0           | 0             |
| 指定正味財産期首残高        | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 0             | 0           | 0             |
| 指定正味財産期末残高        | 0            | 0            | 0          | 0          | 0    | 0            | 0                | 0          | 0     | 0           | 0             | 0           | 0             |
| III 正味財産期末残高      | -170,507,298 | -371,127,544 | 76,755,441 | 34,689,688 | 0    | -430,189,713 | 11,997,541       | 87,400,759 | 0     | 99,398,300  | 2,085,403,099 | 0           | 1,754,611,686 |