

令和3年度正味財産増減計算書
 令和3年4月1日より令和4年3月31日まで
公益財団法人軽井沢美術文化学院

| | 科目 | 公益部門 | | | 収益部門 | | | 事業部門合計 | 法人会計 | 財団合計 |
|----|------------------------|------------|-----------|------------|-----------|-----------|------------|------------|------------|------------|
| | | 美術館 | 付属アトリエ等 | 公益部門合計 | ショップ | カフェ | 収益部門合計 | | | |
| 1 | Ⅰ 一般正味財産増減の部 | | | | | | | | | |
| 2 | 1. 経常増減の部 | | | | | | | | | |
| 3 | (1) 経常収益 | | | | | | | | | |
| 4 | 特定資産運用益 | | | | | | | | | |
| 5 | 投資有価証券利息 | | | 25,343,992 | | | 0 | 25,343,992 | 0 | 25,343,992 |
| 6 | 定期預金利息 | | | 0 | | | 0 | 0 | | 0 |
| 7 | その他資産運用益 | | | | | | | | | |
| 8 | 投資有価証券利息等 | | | 0 | | | 8,072,500 | 8,072,500 | 15,394,546 | 23,467,046 |
| 9 | 財産運用収入合計 | | | 25,343,992 | | | 8,072,500 | 33,416,492 | 15,394,546 | 48,811,038 |
| 10 | 事業収入 | 2,247,250 | 298,900 | 2,546,150 | 966,999 | 5,325,190 | 6,292,189 | 8,838,339 | 0 | 8,838,339 |
| 11 | 金融収益、事業収益計 | | | 27,890,142 | | | 14,364,689 | 42,254,831 | 15,394,546 | 57,649,377 |
| 12 | 指定正味財産より振り替え減価償却費（寄付金） | | | 1,709,183 | | | 632,163 | 2,341,346 | 0 | 2,341,346 |
| 13 | 経常収益計 | | | 29,599,325 | | | 14,996,852 | 44,596,177 | 15,394,546 | 59,990,723 |
| 14 | (2) 経常費用 | 24,408,932 | 5,513,939 | 29,922,871 | 3,567,195 | 9,948,082 | 13,515,277 | 43,438,148 | 10,810,030 | 54,248,178 |
| 15 | 原材料費 | | | | | | | | | |
| 16 | 美術館、付属アトリエ、カフェ、ショップ仕入れ | 380,717 | 325,144 | 705,861 | 662,775 | 2,616,149 | 3,278,924 | 3,984,785 | 0 | 3,984,785 |
| 17 | 人件費 | | | | | | | | | |
| 18 | 給与手当 | 6,287,500 | 1,528,000 | 7,815,500 | 745,250 | 3,933,922 | 4,679,172 | 12,494,672 | 3,361,000 | 15,855,672 |
| 19 | 福利厚生費 | 26,052 | 0 | 26,052 | 0 | 5,000 | 5,000 | 31,052 | 0 | 31,052 |
| 20 | 臨時雇賃金 | 4,683,095 | 187,325 | 4,870,420 | 686,855 | 686,855 | 1,373,710 | 6,244,130 | 0 | 6,244,130 |
| 21 | 賞与 | 1,778,500 | 412,000 | 2,190,500 | 224,750 | 743,750 | 968,500 | 3,159,000 | 1,081,000 | 4,240,000 |
| 22 | 法定福利費 | 1,447,074 | 0 | 1,447,074 | 0 | 0 | 0 | 1,447,074 | 0 | 1,447,074 |
| 23 | 従業員退職給与引当金 | 1,300,000 | 200,000 | 1,500,000 | 250,000 | 250,000 | 500,000 | 2,000,000 | 1,000,000 | 3,000,000 |
| 24 | 役員退職金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 旅費交通費 | 1,143,057 | 32,906 | 1,175,963 | 64,760 | 64,760 | 129,520 | 1,305,483 | 378,514 | 1,683,997 |

| | | 美術館 | 付属アトリエ等 | 公益部門合計 | ショップ | カフェ | 収益部門合計 | 事業部門合計 | 法人会計 | 財団合計 |
|----|------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 26 | 通信運搬費 | 371,575 | 0 | 371,575 | 7,404 | 7,794 | 15,198 | 386,773 | 145,905 | 532,678 |
| 27 | 運賃支出 | 12,135 | 0 | 12,135 | | 3,712 | 3,712 | 15,847 | 51,882 | 67,729 |
| 28 | 交際費 | 20,194 | 0 | 20,194 | 0 | 0 | 0 | 20,194 | 45,330 | 65,524 |
| 29 | 減価償却費 | 1,469,086 | 1,430,843 | 2,899,929 | 268,944 | 383,837 | 652,781 | 3,552,710 | 332,851 | 3,885,561 |
| 30 | 消耗品費 | 63,676 | 11,511 | 75,187 | 26,940 | 205,099 | 232,039 | 307,226 | 8,185 | 315,411 |
| 31 | 保険料 | 440,662 | 105,338 | 546,000 | 81,600 | 81,600 | 163,200 | 709,200 | 0 | 709,200 |
| 32 | 備品費 | 145,620 | 59,249 | 204,869 | | 185,939 | 185,939 | 390,808 | 0 | 390,808 |
| 33 | 修繕費 | 1,364,501 | 5,726 | 1,370,227 | | 257,226 | 257,226 | 1,627,453 | 0 | 1,627,453 |
| 34 | 事務用品費 | 287,849 | 10,267 | 298,116 | 34,577 | 34,577 | 69,154 | 367,270 | 73,328 | 440,598 |
| 35 | 賃借料 | 756,000 | 0 | 756,000 | 0 | 0 | 0 | 756,000 | 462,000 | 1,218,000 |
| 36 | 租税公課 | 79,815 | 106,312 | 186,127 | 70,464 | 70,464 | 140,928 | 327,055 | 64,485 | 391,540 |
| 37 | 光熱水道費 | 1,098,640 | 421,290 | 1,519,930 | 279,841 | 286,554 | 566,395 | 2,086,325 | 0 | 2,086,325 |
| 38 | 庭園管理費 | 231,534 | 68,750 | 300,284 | 9,504 | 9,504 | 19,008 | 319,292 | 0 | 319,292 |
| 39 | 印刷製本費 | 248,796 | 3,965 | 252,761 | 0 | 0 | 0 | 252,761 | 101,046 | 353,807 |
| 40 | 出版物 | 62,399 | 0 | 62,399 | 0 | 0 | 0 | 62,399 | | 62,399 |
| 41 | 寄付金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 200,000 |
| 42 | 会議費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,432 | 28,432 |
| 43 | 報酬委託 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,109,350 | 1,109,350 |
| 44 | 支払い手数料 | 559,069 | 320,616 | 879,685 | 46,260 | 50,081 | 96,341 | 976,026 | 529,062 | 1,505,088 |
| 45 | カード手数料 | 0 | 0 | 0 | 79,089 | 0 | 79,089 | 79,089 | 0 | 79,089 |
| 46 | 雑費 | 40,286 | 280,197 | 320,483 | 28,182 | 54,759 | 82,941 | 403,424 | 42,360 | 445,784 |
| 47 | 地代家賃 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,716,000 | 1,716,000 |
| 48 | 広報費 | 43,395 | 0 | 43,395 | 0 | 5,500 | 5,500 | 48,895 | 0 | 48,895 |
| 49 | 新聞図書費 | 48,430 | 0 | 48,430 | 0 | 0 | 0 | 48,430 | 0 | 48,430 |
| 50 | 諸会費 | 19,275 | 4,500 | 23,775 | 0 | 11,000 | 11,000 | 34,775 | 79,300 | 114,075 |
| 51 | 経常費用計 | 24,408,932 | 5,513,939 | 29,922,871 | 3,567,195 | 9,948,082 | 13,515,277 | 43,438,148 | 10,810,030 | 54,248,178 |
| 52 | 評価損益等調整前当期経常増減額 | | | -323,546 | | | 1,481,575 | 1,158,029 | 4,584,516 | 5,742,545 |
| 53 | 管理部門経費配分 31.0% | | | | | | -3,351,109 | | | |
| 54 | 管理費配分後当期経常増減額 | | | | | | -1,869,534 | | | |
| 55 | 他会計振替額(収益事業の50%) | | | | | | 赤字につき振替せず | | | |
| 56 | 収支相償後当期経常増減額 | | | -323,546 | | | 1,481,575 | 1,158,029 | 4,584,516 | 5,742,545 |

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|----|----------------------|-----|---------|----------|------|-----|-----------|-----------|------------|---------------|
| 57 | 特定資産評価損益等 | | | 0 | | | 0 | | 0 | 0 |
| 58 | 投資有価証券評価損益等 | | | 0 | | | 0 | | 0 | 0 |
| 59 | 評価損益等合計 | | | 0 | | | 0 | | 0 | 0 |
| 60 | 当期経常増減額 | | | -323,546 | | | 1,481,575 | 1,158,029 | 4,584,516 | 5,742,545 |
| 61 | 経常外増減の部 | | | | | | | | | |
| 62 | 経常外収益 | | | | | | | | | 0 |
| 63 | 固定資産売却益 | | | | | | | | | 0 |
| 64 | 償還差益 | | | | | | | | | 0 |
| 65 | その他経常外収益 | | | | | | | | | 0 |
| 66 | 投資有価証券売却益 | | | | | | | | -2,114,898 | -2,114,898 |
| 67 | 経常外収益計 | | | | | | | | -2,114,898 | -2,114,898 |
| 68 | 当期経常外増減額 | | | | | | | | -2,114,898 | -2,114,898 |
| 69 | 当期一般正味財産増減額 | | | -323,546 | | | 1,481,575 | 1,158,029 | 2,469,618 | 3,627,647 |
| 70 | 一般正味財産期首残高 | | | | | | | | | 417,784,235 |
| 71 | 一般正味財産期末残高 | | | | | | | | | 421,411,882 |
| 72 | II 指定正味財産増減の部 | | | | | | | | | |
| 73 | 一般正味財産への振替額 | | | | | | | | | -2,341,346 |
| 74 | 当期指定正味財産増減額 | | | | | | | | | -2,341,346 |
| 75 | 指定正味財産期首残高 | | | | | | | | | 1,141,614,000 |
| 76 | 指定正味財産期末残高 | | | | | | | | | 1,139,272,654 |
| 77 | III 正味財産期末残高 | | | | | | | | | 1,560,684,536 |

注：事業収益、経費は経営管理上小分類に分けてありますが、財産運用収益は公益部門、収益部門に一本化しております。