

# 正味財産増減計算書

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                 | 当年度                 | 前年度                 | 増 減               |
|---------------------|---------------------|---------------------|-------------------|
| <b>I 一般正味財産増減の部</b> |                     |                     |                   |
| <b>1. 経常増減の部</b>    |                     |                     |                   |
| <b>(1) 経常収益</b>     |                     |                     |                   |
| <b>特定資産運用益</b>      | <b>360</b>          | <b>332</b>          | <b>28</b>         |
| 特定資産受取利息            | 360                 | 332                 | 28                |
| <b>受取会費</b>         | <b>21, 255, 345</b> | <b>21, 502, 150</b> | <b>△ 246, 805</b> |
| 受取法人会費              | 17, 931, 345        | 18, 081, 150        | △ 149, 805        |
| 受取個人会費              | 2, 652, 000         | 2, 761, 000         | △ 109, 000        |
| 受取青年部会費             | 672, 000            | 660, 000            | 12, 000           |
| <b>事業収益</b>         | <b>5, 463, 574</b>  | <b>4, 492, 921</b>  | <b>970, 653</b>   |
| 事業収益金               | 679, 780            | 662, 500            | 17, 280           |
| 講習会収益               | 17, 500             | 18, 500             | △ 1, 000          |
| 広告料収益               | 662, 280            | 644, 000            | 18, 280           |
| 売上収益金               | 183, 487            | 52, 049             | 131, 438          |
| 図書・帳簿等売上            | 118, 390            | 0                   | 118, 390          |
| 図書販売手数料             | 65, 097             | 52, 049             | 13, 048           |
| あっせん手数料収益           | 3, 650, 307         | 3, 278, 372         | 371, 935          |
| 企業共済事務手数料           | 50, 490             | 51, 480             | △ 990             |
| 各種保険事務手数料           | 3, 599, 817         | 3, 226, 892         | 372, 925          |
| 業務受託収益              | 950, 000            | 500, 000            | 450, 000          |
| 兵庫優法会業務受託収益         | 900, 000            | 450, 000            | 450, 000          |
| 納税貯蓄組合業務受託収益        | 50, 000             | 50, 000             | 0                 |
| <b>受取助成金</b>        | <b>8, 636, 700</b>  | <b>8, 881, 500</b>  | <b>△ 244, 800</b> |
| 受取連合会助成金            | 8, 636, 700         | 8, 881, 500         | △ 244, 800        |
| <b>受取寄付金</b>        | <b>1, 665, 000</b>  | <b>1, 665, 000</b>  | <b>0</b>          |
| 受取寄付金振替額            | 1, 665, 000         | 1, 665, 000         | 0                 |
| <b>雑収益</b>          | <b>1, 731, 439</b>  | <b>1, 510, 902</b>  | <b>220, 537</b>   |
| 受取利息                | 6, 204              | 2, 180              | 4, 024            |
| 会議室使用料              | 33, 300             | 97, 000             | △ 63, 700         |
| 受取参加費               | 1, 384, 535         | 1, 169, 322         | 215, 213          |
| 雑収益                 | 307, 400            | 242, 400            | 65, 000           |
| <b>経常収益計</b>        | <b>38, 752, 418</b> | <b>38, 052, 805</b> | <b>699, 613</b>   |
| <b>(2) 経常費用</b>     |                     |                     |                   |
| <b>事業費</b>          | <b>32, 852, 378</b> | <b>33, 337, 061</b> | <b>△ 484, 683</b> |
| 納税宣伝費               | 126, 295            | 167, 860            | △ 41, 565         |

| 科 目          | 当年度              | 前年度              | 増 減             |
|--------------|------------------|------------------|-----------------|
| 納税月報等購入費     | 2,421,430        | 2,572,237        | △ 150,807       |
| 図書等購入費       | 127,582          | 11,565           | 116,017         |
| 表彰記念品費       | 20,304           | 16,296           | 4,008           |
| 会員管理費        | 216,447          | 192,109          | 24,338          |
| 加入勸奨費        | 28,004           | 73,214           | △ 45,210        |
| 役員報酬         | 5,182,800        | 5,085,600        | 97,200          |
| 給料手当         | 10,394,780       | 10,326,767       | 68,013          |
| 役員退職慰労引当金繰入額 | 392,000          | 480,000          | △ 88,000        |
| 中小企業退職金共済費用  | 564,824          | 339,914          | 224,910         |
| 福利厚生費        | 2,369,813        | 2,561,925        | △ 192,112       |
| 会議費          | 1,692,716        | 1,680,953        | 11,763          |
| 旅費交通費        | 238,201          | 262,271          | △ 24,070        |
| 通信運搬費        | 1,975,681        | 2,034,656        | △ 58,975        |
| 減価償却費        | 2,261,532        | 2,261,532        | 0               |
| 消耗品費         | 185,336          | 155,096          | 30,240          |
| 印刷費          | 1,270,337        | 1,475,721        | △ 205,384       |
| 図書新聞費        | 47,273           | 44,835           | 2,438           |
| 修繕費          | 2,941            | 126,773          | △ 123,832       |
| 水道光熱費        | 439,963          | 498,172          | △ 58,209        |
| 賃借料          | 452,856          | 497,827          | △ 44,971        |
| 保険料          | 117,736          | 102,960          | 14,776          |
| 会場費          | 180,795          | 199,269          | △ 18,474        |
| 諸謝金          | 907,707          | 921,973          | △ 14,266        |
| 租税公課         | 760,238          | 760,238          | 0               |
| 建物維持管理費      | 179,685          | 179,685          | 0               |
| 委託費          | 248,184          | 255,499          | △ 7,315         |
| 雑費           | 46,918           | 52,114           | △ 5,196         |
| <b>管理費</b>   | <b>6,065,133</b> | <b>6,111,270</b> | <b>△ 46,137</b> |
| 役員報酬         | 1,295,700        | 1,271,400        | 24,300          |
| 給料手当         | 2,070,125        | 2,054,393        | 15,732          |
| 役員退職慰労引当金繰入額 | 98,000           | 120,000          | △ 22,000        |
| 中小企業退職金共済費用  | 113,236          | 68,146           | 45,090          |
| 福利厚生費        | 502,686          | 543,437          | △ 40,751        |
| 会議費          | 749,460          | 612,957          | 136,503         |
| 旅費交通費        | 41,359           | 48,929           | △ 7,570         |
| 通信運搬費        | 39,451           | 199,155          | △ 159,704       |
| 減価償却費        | 514,997          | 514,997          | 0               |
| 渉外費          | 35,108           | 21,063           | 14,045          |

| 科 目                  | 当年度               | 前年度                | 増 減                |
|----------------------|-------------------|--------------------|--------------------|
| 消耗品費                 | 38,564            | 31,404             | 7,160              |
| 印刷費                  | 57,695            | 77,588             | △ 19,893           |
| 図書新聞費                | 10,027            | 9,510              | 517                |
| 修繕費                  | 623               | 23,391             | △ 22,768           |
| 水道光熱費                | 93,325            | 105,672            | △ 12,347           |
| 賃借料                  | 96,060            | 105,599            | △ 9,539            |
| 保険料                  | 24,974            | 21,840             | 3,134              |
| 租税公課                 | 161,262           | 161,262            | 0                  |
| 建物維持管理費              | 38,115            | 38,115             | 0                  |
| 負担金                  | 62,000            | 62,000             | 0                  |
| 雑費                   | 22,366            | 20,412             | 1,954              |
| <b>経常費用計</b>         | <b>38,917,511</b> | <b>39,448,331</b>  | <b>△ 530,820</b>   |
| 評価損益等調整前当期経常増減額      | △ 165,093         | △ 1,395,526        | 1,230,433          |
| 評価損益等計               | 0                 | 0                  | 0                  |
| <b>当期経常増減額</b>       | <b>△ 165,093</b>  | <b>△ 1,395,526</b> | <b>1,230,433</b>   |
| <b>2. 経常外増減の部</b>    |                   |                    |                    |
| (1) 経常外収益            |                   |                    |                    |
| 経常外収益計               | 0                 | 0                  | 0                  |
| (2) 経常外費用            |                   |                    |                    |
| 経常外費用計               | 0                 | 0                  | 0                  |
| 当期経常外増減額             | 0                 | 0                  | 0                  |
| 税引前当期一般正味財産増減額       | △ 165,093         | △ 1,395,526        | 1,230,433          |
| 法人税、住民税及び事業税         | 72,000            | 72,000             | 0                  |
| 当期一般正味財産増減額          | △ 237,093         | △ 1,467,526        | 1,230,433          |
| 一般正味財産期首残高           | 35,267,666        | 36,735,192         | △ 1,467,526        |
| 一般正味財産期末残高           | 35,030,573        | 35,267,666         | △ 237,093          |
| <b>II 指定正味財産増減の部</b> |                   |                    |                    |
| 一般正味財産への振替額          | △ 1,665,000       | △ 1,665,000        | 0                  |
| 一般正味財産への振替額          | △ 1,665,000       | △ 1,665,000        | 0                  |
| 受取寄付金                | △ 1,665,000       | △ 1,665,000        | 0                  |
| 当期指定正味財産増減額          | △ 1,665,000       | △ 1,665,000        | 0                  |
| 指定正味財産期首残高           | 29,316,000        | 30,981,000         | △ 1,665,000        |
| 指定正味財産期末残高           | 27,651,000        | 29,316,000         | △ 1,665,000        |
| <b>III 正味財産期末残高</b>  | <b>62,681,573</b> | <b>64,583,666</b>  | <b>△ 1,902,093</b> |

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          | 公益目的<br>事業会計 | 収益事業等会計   |           |           |    |            | 法人会計      | 合計         |
|--------------|--------------|-----------|-----------|-----------|----|------------|-----------|------------|
|              |              | 収益 1      | 収益 2      | その他事業 1   | 共通 | 小計         |           |            |
| I 一般正味財産増減の部 |              |           |           |           |    |            |           |            |
| 1. 経常増減の部    |              |           |           |           |    |            |           |            |
| (1) 経常収益     |              |           |           |           |    |            |           |            |
| 特定資産運用益      | 220          | 6         | 9         | 62        | 0  | 77         | 63        | 360        |
| 特定資産受取利息     | 220          | 6         | 9         | 62        | 0  | 77         | 63        | 360        |
| 受取会費         | 8,233,339    | 0         | 0         | 5,817,836 | 0  | 5,817,836  | 7,204,170 | 21,255,345 |
| 受取法人会費       | 7,172,539    | 0         | 0         | 4,482,836 | 0  | 4,482,836  | 6,275,970 | 17,931,345 |
| 受取個人会費       | 1,060,800    | 0         | 0         | 663,000   | 0  | 663,000    | 928,200   | 2,652,000  |
| 受取青年部会費      | 0            | 0         | 0         | 672,000   | 0  | 672,000    | 0         | 672,000    |
| 事業収益         | 729,780      | 1,083,487 | 3,650,307 | 0         | 0  | 4,733,794  | 0         | 5,463,574  |
| 事業収益金        | 679,780      | 0         | 0         | 0         | 0  | 0          | 0         | 679,780    |
| 講習会収益        | 17,500       | 0         | 0         | 0         | 0  | 0          | 0         | 17,500     |
| 広告料収益        | 662,280      | 0         | 0         | 0         | 0  | 0          | 0         | 662,280    |
| 売上収益金        | 0            | 183,487   | 0         | 0         | 0  | 183,487    | 0         | 183,487    |
| 図書・帳簿等売上     | 0            | 118,390   | 0         | 0         | 0  | 118,390    | 0         | 118,390    |
| 図書販売手数料      | 0            | 65,097    | 0         | 0         | 0  | 65,097     | 0         | 65,097     |
| あっせん手数料収益    | 0            | 0         | 3,650,307 | 0         | 0  | 3,650,307  | 0         | 3,650,307  |
| 企業共済事務手数料    | 0            | 0         | 50,490    | 0         | 0  | 50,490     | 0         | 50,490     |
| 各種保険事務手数料    | 0            | 0         | 3,599,817 | 0         | 0  | 3,599,817  | 0         | 3,599,817  |
| 業務受託収益       | 50,000       | 900,000   | 0         | 0         | 0  | 900,000    | 0         | 950,000    |
| 兵庫優法会業務受託収益  | 0            | 900,000   | 0         | 0         | 0  | 900,000    | 0         | 900,000    |
| 納税貯蓄組合業務受託収益 | 50,000       | 0         | 0         | 0         | 0  | 0          | 0         | 50,000     |
| 受取助成金        | 7,231,500    | 0         | 981,200   | 0         | 0  | 981,200    | 424,000   | 8,636,700  |
| 受取連合会助成金     | 7,231,500    | 0         | 981,200   | 0         | 0  | 981,200    | 424,000   | 8,636,700  |
| 受取寄付金        | 985,680      | 129,870   | 76,590    | 153,180   | 0  | 359,640    | 319,680   | 1,665,000  |
| 受取寄付金振替額     | 985,680      | 129,870   | 76,590    | 153,180   | 0  | 359,640    | 319,680   | 1,665,000  |
| 雑収益          | 97,836       | 33,405    | 110,155   | 1,001,648 | 0  | 1,145,208  | 488,395   | 1,731,439  |
| 受取利息         | 3,786        | 105       | 155       | 1,073     | 0  | 1,333      | 1,085     | 6,204      |
| 会議室使用料       | 0            | 33,300    | 0         | 0         | 0  | 33,300     | 0         | 33,300     |
| 受取参加費        | 0            | 0         | 0         | 947,575   | 0  | 947,575    | 436,960   | 1,384,535  |
| 雑収益          | 94,050       | 0         | 110,000   | 53,000    | 0  | 163,000    | 50,350    | 307,400    |
| 経常収益計        | 17,278,355   | 1,246,768 | 4,818,261 | 6,972,726 | 0  | 13,037,755 | 8,436,308 | 38,752,418 |
| (2) 経常費用     |              |           |           |           |    |            |           |            |
| 事業費          | 23,908,095   | 755,199   | 833,552   | 7,355,532 | 0  | 8,944,283  | 0         | 32,852,378 |
| 納税宣伝費        | 126,295      | 0         | 0         | 0         | 0  | 0          | 0         | 126,295    |
| 納税月報等購入費     | 2,421,430    | 0         | 0         | 0         | 0  | 0          | 0         | 2,421,430  |
| 図書等購入費       | 8,540        | 119,042   | 0         | 0         | 0  | 119,042    | 0         | 127,582    |
| 表彰記念品費       | 0            | 0         | 0         | 20,304    | 0  | 20,304     | 0         | 20,304     |
| 会員管理費        | 0            | 0         | 0         | 216,447   | 0  | 216,447    | 0         | 216,447    |
| 加入勸奨費        | 0            | 0         | 0         | 28,004    | 0  | 28,004     | 0         | 28,004     |
| 役員報酬         | 3,887,100    | 194,355   | 323,925   | 777,420   | 0  | 1,295,700  | 0         | 5,182,800  |
| 給料手当         | 7,667,671    | 161,146   | 210,731   | 2,355,232 | 0  | 2,727,109  | 0         | 10,394,780 |
| 役員退職慰労引当金繰入額 | 294,000      | 14,700    | 24,500    | 58,800    | 0  | 98,000     | 0         | 392,000    |
| 中小企業退職金共済費用  | 415,652      | 8,814     | 11,527    | 128,831   | 0  | 149,172    | 0         | 564,824    |
| 福利厚生費        | 1,752,230    | 48,831    | 71,811    | 496,941   | 0  | 617,583    | 0         | 2,369,813  |
| 会議費          | 25,968       | 0         | 0         | 1,666,748 | 0  | 1,666,748  | 0         | 1,692,716  |
| 旅費交通費        | 151,236      | 3,874     | 5,698     | 77,393    | 0  | 86,965     | 0         | 238,201    |
| 通信運搬費        | 1,893,724    | 2,097     | 3,084     | 76,776    | 0  | 81,957     | 0         | 1,975,681  |
| 減価償却費        | 1,662,871    | 151,645   | 105,366   | 341,650   | 0  | 598,661    | 0         | 2,261,532  |
| 消耗品費         | 137,408      | 3,746     | 5,509     | 38,673    | 0  | 47,928     | 0         | 185,336    |
| 印刷費          | 1,197,631    | 4,944     | 7,270     | 60,492    | 0  | 72,706     | 0         | 1,270,337  |
| 図書新聞費        | 34,955       | 974       | 1,432     | 9,912     | 0  | 12,318     | 0         | 47,273     |
| 修繕費          | 2,176        | 60        | 89        | 616       | 0  | 765        | 0         | 2,941      |
| 水道光熱費        | 325,308      | 9,065     | 13,332    | 92,258    | 0  | 114,655    | 0         | 439,963    |
| 賃借料          | 334,841      | 9,331     | 13,722    | 94,962    | 0  | 118,015    | 0         | 452,856    |
| 保険料          | 87,055       | 2,426     | 3,567     | 24,688    | 0  | 30,681     | 0         | 117,736    |
| 会場費          | 47,346       | 0         | 0         | 133,449   | 0  | 133,449    | 0         | 180,795    |
| 諸謝金          | 465,707      | 0         | 0         | 442,000   | 0  | 442,000    | 0         | 907,707    |
| 租税公課         | 562,117      | 15,665    | 23,037    | 159,419   | 0  | 198,121    | 0         | 760,238    |
| 建物維持管理費      | 132,859      | 3,702     | 5,445     | 37,679    | 0  | 46,826     | 0         | 179,685    |
| 委託費          | 248,184      | 0         | 0         | 0         | 0  | 0          | 0         | 248,184    |

| 科 目                  | 公益目的<br>事業会計       | 収益事業等会計          |                  |                  |                    |                    | 法人会計              | 合計                 |
|----------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|-------------------|--------------------|
|                      |                    | 収益 1             | 収益 2             | その他事業 1          | 共通                 | 小計                 |                   |                    |
| 雑費                   | 25,791             | 782              | 3,507            | 16,838           | 0                  | 21,127             | 0                 | 46,918             |
| <b>管理費</b>           | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>           | <b>6,065,133</b>  | <b>6,065,133</b>   |
| 役員報酬                 | 0                  | 0                | 0                | 0                | 0                  | 0                  | 1,295,700         | 1,295,700          |
| 給料手当                 | 0                  | 0                | 0                | 0                | 0                  | 0                  | 2,070,125         | 2,070,125          |
| 役員退職慰労引当金繰入額         | 0                  | 0                | 0                | 0                | 0                  | 0                  | 98,000            | 98,000             |
| 中小企業退職金共済費用          | 0                  | 0                | 0                | 0                | 0                  | 0                  | 113,236           | 113,236            |
| 福利厚生費                | 0                  | 0                | 0                | 0                | 0                  | 0                  | 502,686           | 502,686            |
| 会議費                  | 0                  | 0                | 0                | 0                | 0                  | 0                  | 749,460           | 749,460            |
| 旅費交通費                | 0                  | 0                | 0                | 0                | 0                  | 0                  | 41,359            | 41,359             |
| 通信運搬費                | 0                  | 0                | 0                | 0                | 0                  | 0                  | 39,451            | 39,451             |
| 減価償却費                | 0                  | 0                | 0                | 0                | 0                  | 0                  | 514,997           | 514,997            |
| 渉外費                  | 0                  | 0                | 0                | 0                | 0                  | 0                  | 35,108            | 35,108             |
| 消耗品費                 | 0                  | 0                | 0                | 0                | 0                  | 0                  | 38,564            | 38,564             |
| 印刷費                  | 0                  | 0                | 0                | 0                | 0                  | 0                  | 57,695            | 57,695             |
| 図書新聞費                | 0                  | 0                | 0                | 0                | 0                  | 0                  | 10,027            | 10,027             |
| 修繕費                  | 0                  | 0                | 0                | 0                | 0                  | 0                  | 623               | 623                |
| 水道光熱費                | 0                  | 0                | 0                | 0                | 0                  | 0                  | 93,325            | 93,325             |
| 賃借料                  | 0                  | 0                | 0                | 0                | 0                  | 0                  | 96,060            | 96,060             |
| 保険料                  | 0                  | 0                | 0                | 0                | 0                  | 0                  | 24,974            | 24,974             |
| 租税公課                 | 0                  | 0                | 0                | 0                | 0                  | 0                  | 161,262           | 161,262            |
| 建物維持管理費              | 0                  | 0                | 0                | 0                | 0                  | 0                  | 38,115            | 38,115             |
| 負担金                  | 0                  | 0                | 0                | 0                | 0                  | 0                  | 62,000            | 62,000             |
| 雑費                   | 0                  | 0                | 0                | 0                | 0                  | 0                  | 22,366            | 22,366             |
| <b>経常費用計</b>         | <b>23,908,095</b>  | <b>755,199</b>   | <b>833,552</b>   | <b>7,355,532</b> | <b>0</b>           | <b>8,944,283</b>   | <b>6,065,133</b>  | <b>38,917,511</b>  |
| 評価損益等調整前当期経常増減額      | △ 6,629,740        | 491,569          | 3,984,709        | △ 382,806        | 0                  | 4,093,472          | 2,371,175         | △ 165,093          |
| 評価損益等計               | 0                  | 0                | 0                | 0                | 0                  | 0                  | 0                 | 0                  |
| <b>当期経常増減額</b>       | <b>△ 6,629,740</b> | <b>491,569</b>   | <b>3,984,709</b> | <b>△ 382,806</b> | <b>0</b>           | <b>4,093,472</b>   | <b>2,371,175</b>  | <b>△ 165,093</b>   |
| <b>2. 経常外増減の部</b>    |                    |                  |                  |                  |                    |                    |                   |                    |
| <b>(1) 経常外収益</b>     |                    |                  |                  |                  |                    |                    |                   |                    |
| <b>経常外収益計</b>        | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>           | <b>0</b>          | <b>0</b>           |
| <b>(2) 経常外費用</b>     |                    |                  |                  |                  |                    |                    |                   |                    |
| <b>経常外費用計</b>        | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>           | <b>0</b>          | <b>0</b>           |
| 当期経常外増減額             | 0                  | 0                | 0                | 0                | 0                  | 0                  | 0                 | 0                  |
| 他会計振替前当期一般正味財産増減額    | △ 6,629,740        | 491,569          | 3,984,709        | △ 382,806        | 0                  | 4,093,472          | 2,371,175         | △ 165,093          |
| <b>他会計振替額</b>        | <b>4,182,966</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>△ 4,182,966</b> | <b>△ 4,182,966</b> | <b>0</b>          | <b>0</b>           |
| 税引前当期一般正味財産増減額       | △ 2,446,774        | 491,569          | 3,984,709        | △ 382,806        | △ 4,182,966        | △ 89,494           | 2,371,175         | △ 165,093          |
| 法人税、住民税及び事業税         | 0                  | 2,844            | 69,156           | 0                | 0                  | 72,000             | 0                 | 72,000             |
| 当期一般正味財産増減額          | △ 2,446,774        | 488,725          | 3,915,553        | △ 382,806        | △ 4,182,966        | △ 161,494          | 2,371,175         | △ 237,093          |
| 一般正味財産期首残高           | 14,008,055         | 0                | 0                | 0                | 0                  | 4,284,794          | 16,974,817        | 35,267,666         |
| 一般正味財産期末残高           | 11,561,281         | 0                | 0                | 0                | 0                  | 4,123,300          | 19,345,992        | 35,030,573         |
| <b>II 指定正味財産増減の部</b> |                    |                  |                  |                  |                    |                    |                   |                    |
| <b>一般正味財産への振替額</b>   | <b>△ 985,680</b>   | <b>△ 129,870</b> | <b>△ 76,590</b>  | <b>△ 153,180</b> | <b>0</b>           | <b>△ 359,640</b>   | <b>△ 319,680</b>  | <b>△ 1,665,000</b> |
| 一般正味財産への振替額          | △ 985,680          | △ 129,870        | △ 76,590         | △ 153,180        | 0                  | △ 359,640          | △ 319,680         | △ 1,665,000        |
| 受取寄付金                | △ 985,680          | △ 129,870        | △ 76,590         | △ 153,180        | 0                  | △ 359,640          | △ 319,680         | △ 1,665,000        |
| 当期指定正味財産増減額          | △ 985,680          | △ 129,870        | △ 76,590         | △ 153,180        | 0                  | △ 359,640          | △ 319,680         | △ 1,665,000        |
| 指定正味財産期首残高           | 17,355,072         | 0                | 0                | 0                | 0                  | 6,332,256          | 5,628,672         | 29,316,000         |
| 指定正味財産期末残高           | 16,369,392         | 0                | 0                | 0                | 0                  | 5,972,616          | 5,308,992         | 27,651,000         |
| <b>III 正味財産期末残高</b>  | <b>27,930,673</b>  | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>10,095,916</b>  | <b>24,654,984</b> | <b>62,681,573</b>  |