

3. Financial Status FY2022

(1) Balance Sheet Status

A balance sheet is...

A statement of the corporation's financial standing, including its assets, liabilities, and net assets (capital funds and net revenue and expenditures carried over) as of the end of the corresponding fiscal year (March 31).

Assets		(Unit: Million yen)		
Item	End of current FY	End of previous FY	Change	
Tangible fixed assets	52,306	47,099	5,207	
Specified assets	6,192	12,170	△ 5,978	
Other Non-current assets	268	269	0	
Current assets	9,594	8,626	967	
Total Assets	68,361	68,164	196	

Liabilities		(Unit: Million yen)		
Item	End of current FY	End of previous FY	Change	
Not current liabilities	11,761	12,235	△ 474	
Current liabilities	3,052	2,294	759	
Total Liabilities	14,813	14,529	285	
Capital funds	73,573	73,325	248	
Net revenue and expenditures carried over	△ 20,026	△ 19,689	△ 336	
Total net assets	53,547	53,636	△ 89	
Total liabilities and net assets	68,361	68,164	196	

* Net assets = Capital funds + net revenue and expenditures carried over (= Assets - liabilities)

(2) Year-to-year trends in balance sheet figures

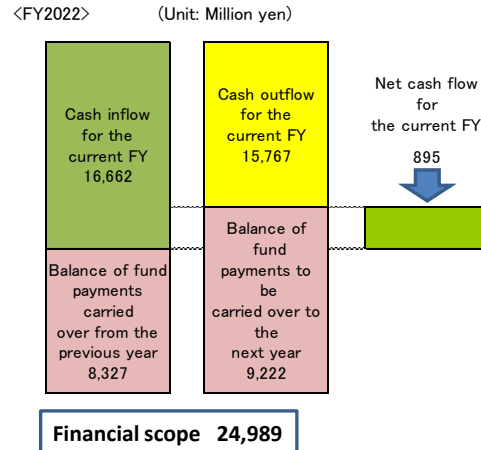
(Unit: Million yen)

	FY2018	FY2019	FY2020	FY2021	FY2022
Fixed assets	50,994	50,619	59,870	59,538	58,767
Current assets	7,120	7,399	8,286	8,626	9,594
Total Assets	58,115	58,018	68,155	68,164	68,361
Fixed liabilities	2,530	2,429	12,314	12,235	11,761
Current liabilities	2,430	2,131	2,148	2,294	3,052
Total Liabilities	4,960	4,560	14,463	14,529	14,813
Capital funds	72,084	72,723	72,913	73,325	73,573
Net revenue and expenditures carried over	△ 18,929	△ 19,264	△ 19,220	△ 19,689	△ 20,026
Net assets	53,155	53,459	53,693	53,636	53,547
Total liabilities and net assets	58,115	58,018	68,155	68,164	68,361

(3) Status of cash flow

Purposes of calculating cash flow (Article 6 of the Accounting Standards for School Corporations)

- To clarify the nature of all revenue and expenditures related to various activities conducted during the current fiscal year
- To clarify the details concerning the revenue and expenditures of the capital for payment (cash and withdrawable deposits/savings) for the current fiscal year



Cash inflow Item	(Unit: Million yen)		
	FY2021	FY2022	Balance
Student fee revenue	8,253	8,465	212
Fee revenue	123	130	7
Donation revenue	56	51	△ 5
Subsidy revenue	785	872	87
Revenue from sales of assets	0	20	20
Collateral business/ profit-making business revenue	180	299	119
Interest/dividend revenue	1	1	0
Miscellaneous revenue	321	448	126
Revenue from debts payable, etc.	0	0	0
Advance revenue	1,519	1,983	463
Other revenue	378	6,222	5,843
Adjustment account for fund revenue	△ 1,783	△ 1,828	△ 45
Total cash inflow (A)	9,834	16,662	6,828

Cash outflow Item	(Unit: Million yen)		
	FY2021	FY2022	Balance
Personnel expenditures	4,894	4,999	105
Educational research expenditures	3,021	3,430	409
Administrative expenses	757	891	133
Interest expenditures for debts payable, etc.	79	80	1
Facility-related expenditures	458	6,043	5,585
Equipment-related expenditures	314	177	△ 137
Other expenditures	466	652	186
Adjustment account for fund expenditures	△ 523	△ 504	19
Total expenditures (B)	9,467	15,767	6,301

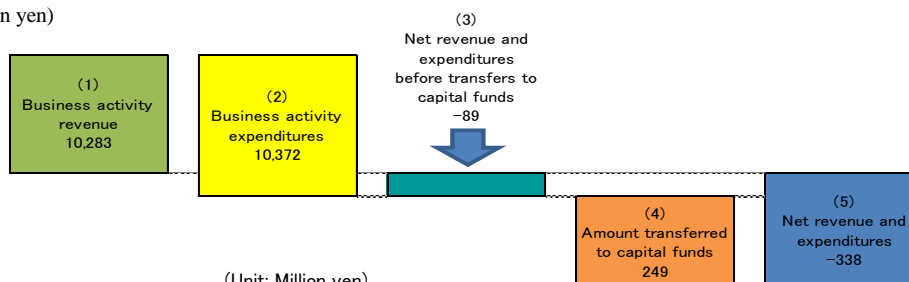
(6) Business activity revenue and expenditures

Purposes of calculating business activity revenue and expenditures

- To clarify the nature of the business activity revenue and expenditures for the current fiscal year
- To clarify the fiscal balance of the school corporation

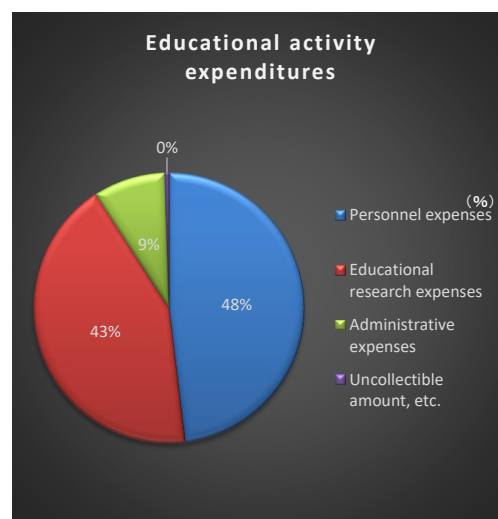
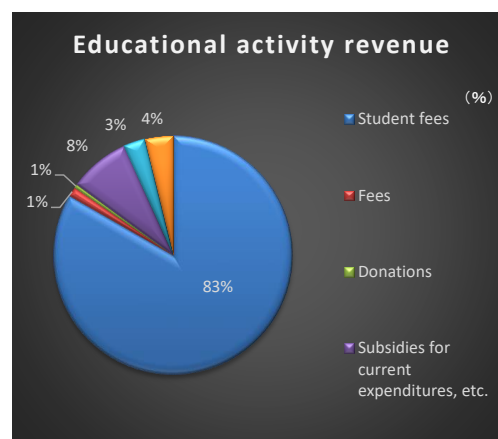
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(Unit: Million yen)



(Unit: Million yen)

	Item	FY2021	FY2022		
Educational activity revenue and expenditures	Revenue	Student fees	8,253	8,465	Status of current revenue and expenditures
		Fees	123	130	
		Donations	56	51	
		Subsidies for current expenditures, etc.	764	837	
		Collateral business revenue	180	299	
		Miscellaneous revenue	335	383	
	Total educational activity revenue	9,712	10,165		
Expenditures	Personnel expenses	4,887	4,940	Status of financial activity revenue and expenditures	
	Educational research expenses	3,983	4,392		
	Administrative expenses	772	885		
	Uncollectible amount, etc.	39	51		
	Total educational activity expenditures	9,680	10,269		
Net educational activity revenue and expenditures		32	△ 103	Status of unusual revenue and expenditures	
Non-educational activity revenue and expenditures	Revenue	Interest/dividends	1		1
		Other non-educational activity revenue	2		1
	Total non-educational activity revenue	3	2		
Expenditures	Interest on debts payable, etc.	79	80		
	Total non-educational activity expenditures	79	80		
Net non-educational activity revenue and expenditures		△ 76	△ 78		
Net current revenue and expenditures		△ 44	△ 181		
Special revenue and expenditures	Revenue	Gains from sales of assets	0	6	Status of unusual revenue and expenditures
		Other special revenue	30	110	
		Total special revenue	30	116	
	Expenditures	Losses from sales of assets	40	3	
		Other special expenditures	2	19	
Total special expenditures		43	23		
Net special revenue and expenditures		△ 12	93		
Net revenue and expenditures for the current fiscal year before transfers to capital funds		△ 57	△ 89		



(Notes)

Total business activity revenue	9,745	10,283
Total business activity expenditures	9,802	10,372