









連結行政コスト計算書内訳表

| 科目          | 一般会計等財務書類(単位:円) |                |         |                 | 全体財務書類(単位:円)   |                |               |                |              |                |                |             |               |                 |   | 鹿児島県市町村総合事務組合(非常勤) |                |           |        |
|-------------|-----------------|----------------|---------|-----------------|----------------|----------------|---------------|----------------|--------------|----------------|----------------|-------------|---------------|-----------------|---|--------------------|----------------|-----------|--------|
|             | 一般会計            | 総計(単純合算)       | 相殺消去    | 純計              | 地方公営事業会計       |                |               |                |              |                |                |             |               |                 |   |                    |                |           |        |
|             |                 |                |         |                 | 公営企業会計         |                |               |                | その他          |                |                |             |               |                 |   |                    | 総計(単純合算)       | 連結修正等     | 相殺消去   |
| 水道事業        | 工業用水道事業         | 病院事業           | 公共下水道事業 | 観光施設事業(その他観光施設) | 国民健康保険事業(事業勘定) | 介護保険事業(保険事業勘定) | 交通災害共済事業      | 後期高齢者医療事業(市町村) |              |                |                |             |               |                 |   |                    |                |           |        |
| 純経常行政コスト    | 65,342,617,753  | 65,342,617,753 | -       | 65,342,617,753  | △ 467,633,381  | 18,842,177     | 423,333,136   | 158,022,904    | △ 10,642,225 | 14,531,497,117 | 10,784,906,339 | △ 4,276,647 | 1,479,087,684 | 92,255,754,857  | - | △ 4,564,228,939    | 87,691,525,918 | 1,605,765 |        |
| 経常費用        | 67,767,093,108  | 67,767,093,108 | -       | 67,767,093,108  | 1,676,134,303  | 25,032,874     | 6,068,558,827 | 1,047,050,519  | 53,146,732   | 14,566,219,189 | 10,822,976,479 | 8,922,353   | 1,537,862,577 | 103,572,996,961 | - | △ 4,627,671,670    | 98,945,325,291 | 1,606,628 |        |
| 業務費用        | 25,507,738,810  | 25,507,738,810 | -       | 25,507,738,810  | 1,672,987,768  | 24,966,974     | 6,068,558,827 | 1,039,536,787  | 50,117,145   | 292,768,683    | 524,062,129    | 4,492,353   | 90,549,901    | 35,275,779,377  | - | △ 63,442,731       | 35,212,336,646 | 1,480,987 |        |
| 人件費         | 10,845,354,670  | 10,845,354,670 | -       | 10,845,354,670  | 247,219,260    | -              | 3,266,292,653 | 56,681,998     | 24,948,506   | 77,166,482     | 125,242,707    | 155,000     | 15,994,256    | 14,659,055,532  | - | -                  | 14,659,055,532 | 1,441,159 |        |
| 職員給与費       | 9,256,859,422   | 9,256,859,422  | -       | 9,256,859,422   | 116,782,360    | -              | 8,785,200     | 28,329,090     | 23,046,963   | 54,642,678     | 88,655,711     | -           | 4,039,887     | 9,581,141,311   | - | -                  | 9,581,141,311  | 1,356,091 |        |
| 賞与等引当金繰入額   | 576,499,532     | 576,499,532    | -       | 576,499,532     | 14,443,000     | -              | 1,410,000     | 2,863,000      | 1,870,543    | 3,205,080      | 4,876,352      | -           | -             | 605,167,507     | - | -                  | 605,167,507    | 29,439    |        |
| 退職手当引当金繰入額  | -               | -              | -       | -               | -              | -              | -             | -              | -            | -              | -              | -           | -             | -               | - | -                  | -              | -         | 50,762 |
| その他         | 1,011,995,716   | 1,011,995,716  | -       | 1,011,995,716   | 115,993,900    | -              | 3,256,097,453 | 25,489,908     | 31,000       | 19,318,724     | 31,710,644     | 155,000     | 11,954,369    | 4,472,746,714   | - | -                  | 4,472,746,714  | 4,867     |        |
| 物件費等        | 13,934,115,431  | 13,934,115,431 | -       | 13,934,115,431  | 1,394,848,394  | 24,966,974     | 2,531,531,482 | 859,747,458    | 25,088,010   | 152,872,659    | 362,889,556    | 4,337,353   | 74,092,932    | 19,364,490,249  | - | △ 59,059,094       | 19,305,431,155 | 39,828    |        |
| 物件費         | 8,326,405,236   | 8,326,405,236  | -       | 8,326,405,236   | -              | -              | -             | -              | 14,184,603   | 152,656,751    | 362,343,813    | 4,337,353   | 73,918,230    | 8,933,845,986   | - | △ 59,059,094       | 8,874,786,892  | 39,828    |        |
| 維持補修費       | 1,791,673,130   | 1,791,673,130  | -       | 1,791,673,130   | 134,133,765    | 1,774,814      | 449,280       | 17,518,380     | 9,842,598    | 215,908        | 545,743        | -           | 174,702       | 1,956,328,320   | - | -                  | 1,956,328,320  | -         |        |
| 減価償却費       | 3,816,037,065   | 3,816,037,065  | -       | 3,816,037,065   | 851,509,854    | 19,360,335     | 293,667,872   | 614,105,983    | 1,060,809    | -              | -              | -           | -             | 5,595,741,918   | - | -                  | 5,595,741,918  | -         |        |
| その他         | -               | -              | -       | -               | 409,204,775    | 3,831,825      | 2,237,414,330 | 228,123,095    | -            | -              | -              | -           | -             | 2,878,574,025   | - | -                  | 2,878,574,025  | -         |        |
| その他の業務費用    | 728,268,709     | 728,268,709    | -       | 728,268,709     | 30,920,114     | -              | 270,734,692   | 123,107,331    | 80,629       | 62,729,542     | 35,929,866     | -           | 462,713       | 1,252,233,596   | - | △ 4,383,637        | 1,247,849,959  | -         |        |
| 支払利息        | 288,270,525     | 288,270,525    | -       | 288,270,525     | 29,695,957     | -              | 17,221,252    | 117,406,956    | -            | -              | -              | -           | -             | 452,594,690     | - | -                  | 452,594,690    | -         |        |
| 徴収不能引当金繰入額  | 91,613,337      | 91,613,337     | -       | 91,613,337      | 134,739        | -              | 574,000       | 502,731        | -            | 40,740,344     | 3,932,676      | -           | 462,713       | 137,960,540     | - | -                  | 137,960,540    | -         |        |
| その他         | 348,384,847     | 348,384,847    | -       | 348,384,847     | 1,089,418      | -              | 252,939,440   | 5,197,644      | 80,629       | 21,989,198     | 31,997,190     | -           | -             | 661,678,366     | - | △ 4,383,637        | 657,294,729    | -         |        |
| 移転費用        | 42,259,354,298  | 42,259,354,298 | -       | 42,259,354,298  | 3,146,535      | 65,900         | -             | 7,513,732      | 3,029,587    | 14,273,450,506 | 10,298,914,350 | 4,430,000   | 1,447,312,676 | 68,297,217,584  | - | △ 4,564,228,939    | 63,732,988,645 | 125,641   |        |
| 補助金等        | 21,153,120,393  | 21,153,120,393 | -       | 21,153,120,393  | 3,146,535      | 65,900         | -             | 7,513,732      | -            | 14,269,443,506 | 10,274,295,834 | 4,430,000   | 1,447,312,676 | 47,159,328,576  | - | △ 1,077,506,447    | 46,081,822,129 | 123,051   |        |
| 社会保障給付      | 16,690,952,291  | 16,690,952,291 | -       | 16,690,952,291  | -              | -              | -             | -              | -            | -              | 2,835,396      | -           | -             | 16,693,787,687  | - | -                  | 16,693,787,687 | -         |        |
| 他会計への繰出金    | 3,460,983,972   | 3,460,983,972  | -       | 3,460,983,972   | -              | -              | -             | -              | -            | 3,990,000      | 21,748,520     | -           | -             | 3,486,722,492   | - | △ 3,486,722,492    | -              | 2,590     |        |
| その他         | 954,297,642     | 954,297,642    | -       | 954,297,642     | -              | -              | -             | -              | 3,029,587    | 17,000         | 34,600         | -           | -             | 957,378,829     | - | -                  | 957,378,829    | -         |        |
| 経常収益        | 2,424,475,355   | 2,424,475,355  | -       | 2,424,475,355   | 2,143,767,684  | 6,190,697      | 5,645,225,691 | 889,027,615    | 63,788,957   | 34,722,072     | 38,070,140     | 13,199,000  | 58,774,893    | 11,317,242,104  | - | △ 63,442,731       | 11,253,799,373 | 863       |        |
| 使用料及び手数料    | 1,451,875,816   | 1,451,875,816  | -       | 1,451,875,816   | 2,014,982,106  | 6,180,255      | -             | 403,076,910    | 1,793,820    | 1,529,228      | 591,018        | -           | 156,000       | 3,880,185,153   | - | -                  | 3,880,185,153  | -         |        |
| その他         | 972,599,539     | 972,599,539    | -       | 972,599,539     | 128,785,578    | 10,442         | 5,645,225,691 | 485,950,705    | 61,995,137   | 33,192,844     | 37,479,122     | 13,199,000  | 58,618,893    | 7,437,056,951   | - | △ 63,442,731       | 7,373,614,220  | 863       |        |
| 純行政コスト      | 66,127,417,690  | 66,127,417,690 | -       | 66,127,417,690  | △ 458,356,192  | 19,076,503     | 443,899,077   | 157,771,029    | △ 10,642,225 | 14,538,022,135 | 10,785,151,017 | △ 4,276,647 | 1,479,087,684 | 93,077,150,071  | - | △ 4,564,228,939    | 88,512,921,132 | 1,605,765 |        |
| 臨時損失        | 810,312,210     | 810,312,210    | -       | 810,312,210     | 9,309,386      | 234,326        | 22,481,493    | 461,710        | -            | 6,525,018      | 244,678        | -           | -             | 849,568,821     | - | -                  | 849,568,821    | -         |        |
| 災害復旧事業費     | 703,594,321     | 703,594,321    | -       | 703,594,321     | -              | -              | -             | -              | -            | -              | -              | -           | -             | 703,594,321     | - | -                  | 703,594,321    | -         |        |
| 資産除売却損      | 103,576,264     | 103,576,264    | -       | 103,576,264     | 9,263,147      | -              | 557,407       | 118,370        | -            | -              | -              | -           | -             | 113,515,188     | - | -                  | 113,515,188    | -         |        |
| 投資損失引当金繰入額  | -               | -              | -       | -               | -              | -              | -             | -              | -            | -              | -              | -           | -             | -               | - | -                  | -              | -         |        |
| 損失補償等引当金繰入額 | -               | -              | -       | -               | -              | -              | -             | -              | -            | -              | -              | -           | -             | -               | - | -                  | -              | -         |        |
| その他         | 3,141,625       | 3,141,625      | -       | 3,141,625       | 46,239         | 234,326        | 21,924,086    | 343,340        | -            | 6,525,018      | 244,678        | -           | -             | 32,459,312      | - | -                  | 32,459,312     | -         |        |
| 臨時利益        | 25,512,273      | 25,512,273     | -       | 25,512,273      | 32,197         | -              | 1,915,552     | 713,585        | -            | -              | -              | -           | -             | 28,173,607      | - | -                  | 28,173,607     | -         |        |
| 資産売却益       | 25,512,273      | 25,512,273     | -       | 25,512,273      | -              | -              | -             | -              | -            | -              | -              | -           | -             | 25,512,273      | - | -                  | 25,512,273     | -         |        |
| その他         | -               | -              | -       | -               | 32,197         | -              | 1,915,552     | 713,585        | -            | -              | -              | -           | -             | 2,661,334       | - | -                  | 2,661,334      | -         |        |

連結行政コスト計算書内訳表

| 科目          | 連結財務書類(単位:円) |              |               |                     |                     |                |            |            |             |             |             |             |                 |       |                 |                 |
|-------------|--------------|--------------|---------------|---------------------|---------------------|----------------|------------|------------|-------------|-------------|-------------|-------------|-----------------|-------|-----------------|-----------------|
|             | 一部事務組合・広域連合  |              |               |                     |                     | 地方三公社          |            |            | 第三セクター等     |             |             |             | 総計(単純合算)        | 連結修正等 | 相殺消去            | 純計              |
|             | 伊佐北始良環境管理組合  | 伊佐北始良火葬場管理組合 | 始良・伊佐地区介護保険組合 | 鹿児島県後期高齢者医療広域連合(一般) | 鹿児島県後期高齢者医療広域連合(事業) | 小計             | 霧島市土地開発公社  | 小計         | 霧島市施設管理公社   | 霧島神話の里公園(株) | 霧島市社会福祉協議会  | 小計          |                 |       |                 |                 |
| 純経常行政コスト    | 34,826,548   | 8,431,533    | 44,248,511    | 5,372,798           | 17,821,654,454      | 17,916,139,609 | 18,674,194 | 18,674,194 | 62,322,519  | 13,717,539  | 105,475,737 | 181,515,795 | 105,807,855,516 | -     | △ 6,198,808,030 | 99,609,047,486  |
| 経常費用        | 51,406,900   | 15,530,222   | 44,388,644    | 5,372,864           | 17,841,743,830      | 17,960,049,088 | 19,182,981 | 19,182,981 | 148,818,016 | 109,947,208 | 701,622,690 | 960,387,914 | 117,884,945,274 | -     | △ 6,853,770,134 | 111,031,175,140 |
| 業務費用        | 47,147,037   | 15,179,362   | 42,651,251    | 1,375,407           | 280,767,236         | 388,601,280    | 12,436,246 | 12,436,246 | 143,684,376 | 109,689,399 | 622,019,932 | 875,393,707 | 36,488,767,879  | -     | △ 653,997,904   | 35,834,769,975  |
| 人件費         | 6,279,165    | 4,327,974    | 35,701,265    | 129,225             | 236,050             | 48,114,838     | 9,646,544  | 9,646,544  | 55,717,581  | 54,024,227  | 387,526,017 | 497,267,825 | 15,214,084,739  | -     | -               | 15,214,084,739  |
| 職員給与費       | 5,650,243    | 2,111,861    | 20,040,838    | 70,552              | 236,050             | 29,465,635     | 8,598,644  | 8,598,644  | 55,717,581  | 54,024,227  | 387,526,017 | 497,267,825 | 10,116,473,415  | -     | -               | 10,116,473,415  |
| 賞与等引当金繰入額   | 468,372      | -            | 1,469,355     | -                   | -                   | 1,967,166      | -          | -          | -           | -           | -           | -           | 607,134,673     | -     | -               | 607,134,673     |
| 退職手当引当金繰入額  | -            | -            | -             | -                   | -                   | 50,762         | -          | -          | -           | -           | -           | -           | 50,762          | -     | -               | 50,762          |
| その他         | 160,550      | 2,216,113    | 14,191,072    | 58,673              | -                   | 16,631,275     | 1,047,900  | 1,047,900  | -           | -           | -           | -           | 4,490,425,889   | -     | -               | 4,490,425,889   |
| 物件費等        | 40,867,872   | 10,851,388   | 6,470,991     | 1,246,182           | 70,042,004          | 129,518,265    | 2,633,262  | 2,633,262  | 87,966,795  | 55,482,672  | 234,375,935 | 377,825,402 | 19,815,408,084  | -     | △ 531,433,796   | 19,283,974,288  |
| 物件費         | 14,698,727   | 1,812,334    | 4,592,891     | 1,242,507           | 70,042,004          | 92,428,291     | 1,894,618  | 1,894,618  | 83,684,754  | 21,540,265  | -           | 105,225,019 | 9,074,334,820   | -     | △ 531,433,796   | 8,542,901,024   |
| 維持補修費       | 1,166,245    | 189,277      | -             | -                   | -                   | 1,355,522      | -          | -          | 3,585,601   | 847,325     | -           | 4,432,926   | 1,962,116,768   | -     | -               | 1,962,116,768   |
| 減価償却費       | 24,994,957   | 8,849,777    | 1,878,100     | -                   | -                   | 35,722,834     | 738,644    | 738,644    | -           | 635,802     | 5,844,724   | 6,480,526   | 5,638,683,922   | -     | -               | 5,638,683,922   |
| その他         | 7,943        | -            | -             | 3,675               | -                   | 11,618         | -          | -          | 696,440     | 32,459,280  | 228,531,211 | 261,686,931 | 3,140,272,574   | -     | -               | 3,140,272,574   |
| その他の業務費用    | -            | -            | 478,995       | -                   | 210,489,182         | 210,968,177    | 156,440    | 156,440    | -           | 182,500     | 117,980     | 300,480     | 1,459,275,056   | -     | △ 122,564,108   | 1,336,710,948   |
| 支払利息        | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | -           | -           | -           | 452,594,690     | -     | -               | 452,594,690     |
| 徴収不能引当金繰入額  | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | -           | -           | 5,000       | 137,965,540     | -     | -               | 137,965,540     |
| その他         | -            | -            | 478,995       | -                   | 210,489,182         | 210,968,177    | 156,440    | 156,440    | -           | 182,500     | 112,980     | 295,480     | 868,714,826     | -     | △ 122,564,108   | 746,150,718     |
| 移転費用        | 4,259,863    | 350,860      | 1,737,393     | 3,997,457           | 17,560,976,594      | 17,571,447,808 | 6,746,735  | 6,746,735  | 5,133,640   | 257,809     | 79,602,758  | 84,994,207  | 81,396,177,395  | -     | △ 6,199,772,230 | 75,196,405,165  |
| 補助金等        | 4,148,036    | 349,625      | 1,734,347     | 3,995,226           | 38,157,432          | 48,507,717     | 6,746,735  | 6,746,735  | 5,133,640   | 257,809     | 79,602,758  | 84,994,207  | 46,222,070,788  | -     | △ 6,198,808,030 | 40,023,262,758  |
| 社会保障給付      | -            | -            | -             | -                   | 17,522,819,162      | 17,522,821,752 | -          | -          | -           | -           | -           | -           | 34,216,609,439  | -     | -               | 34,216,614,439  |
| 他会計への繰出金    | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | -           | -           | -           | -               | -     | -               | -               |
| その他         | 111,827      | 1,235        | 3,046         | 2,231               | -                   | 118,339        | -          | -          | -           | -           | -           | -           | 957,497,168     | -     | △ 969,200       | 956,527,968     |
| 経常収益        | 16,580,352   | 7,098,689    | 140,133       | 66                  | 20,089,376          | 43,909,479     | 508,787    | 508,787    | 86,495,497  | 96,229,669  | 596,146,953 | 778,872,119 | 12,077,089,758  | -     | △ 654,962,104   | 11,422,127,654  |
| 使用料及び手数料    | 12,751,691   | 1,705,435    | -             | -                   | -                   | 14,457,126     | -          | -          | -           | -           | -           | -           | 3,894,642,279   | -     | -               | 3,894,642,279   |
| その他         | 3,828,661    | 5,393,254    | 140,133       | 66                  | 20,089,376          | 29,452,353     | 508,787    | 508,787    | 86,495,497  | 96,229,669  | 596,146,953 | 778,872,119 | 8,182,447,479   | -     | △ 654,962,104   | 7,527,485,375   |
| 純行政コスト      | 34,826,548   | 8,431,533    | 44,248,511    | 5,372,798           | 17,821,654,454      | 17,916,139,609 | 18,674,194 | 18,674,194 | 72,322,519  | △ 238,838   | 105,339,749 | 177,423,430 | 106,625,158,365 | -     | △ 6,198,808,030 | 100,426,350,335 |
| 臨時損失        | -            | -            | -             | -                   | -                   | -              | -          | -          | 10,000,000  | 5,769,763   | 483,012     | 16,252,775  | 865,821,596     | -     | -               | 865,821,596     |
| 災害復旧事業費     | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | -           | -           | -           | 703,594,321     | -     | -               | 703,594,321     |
| 資産除売却損      | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | 5,735,069   | 12          | 5,735,081   | 119,250,269     | -     | -               | 119,250,269     |
| 投資損失引当金繰入額  | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | -           | -           | -           | -               | -     | -               | -               |
| 損失補償等引当金繰入額 | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | -           | -           | -           | -               | -     | -               | -               |
| その他         | -            | -            | -             | -                   | -                   | -              | -          | -          | 10,000,000  | 34,694      | 483,000     | 10,517,694  | 42,977,006      | -     | -               | 42,977,006      |
| 臨時利益        | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | 19,726,140  | 619,000     | 20,345,140  | 48,518,747      | -     | -               | 48,518,747      |
| 資産売却益       | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | -           | 258,000     | 258,000     | 25,770,273      | -     | -               | 25,770,273      |
| その他         | -            | -            | -             | -                   | -                   | -              | -          | -          | -           | 19,726,140  | 361,000     | 20,087,140  | 22,748,474      | -     | -               | 22,748,474      |

連結純資産変動計算書内訳表

| 科目            | 一般会計等財務書類(単位:円)  |                  |      |                  | 全体財務書類(単位:円)   |              |               |               |                 |                  |                  |            |                 |                  | 総計(単純合算) | 連結修正等           | 相殺消去             | 純計          | 鹿児島県市町村総合事務組合(非常勤) |
|---------------|------------------|------------------|------|------------------|----------------|--------------|---------------|---------------|-----------------|------------------|------------------|------------|-----------------|------------------|----------|-----------------|------------------|-------------|--------------------|
|               | 一般会計             | 総計(単純合算)         | 相殺消去 | 純計               | 地方公営事業会計       |              |               |               |                 | その他              |                  |            |                 |                  |          |                 |                  |             |                    |
|               |                  |                  |      |                  | 水道事業           | 工業用水道事業      | 病院事業          | 公共下水道事業       | 観光施設事業(その他観光施設) | 国民健康保険事業(事業勘定)   | 介護保険事業(保険事業勘定)   | 交通災害共済事業   | 後期高齢者医療事業(市町村)  |                  |          |                 |                  |             |                    |
| 前年度末純資産残高     | 113,675,573,096  | 113,675,573,096  | -    | 113,675,573,096  | 19,528,484,229 | 86,049,479   | 5,197,541,405 | 2,015,225,806 | 233,051,535     | 1,002,123,062    | 1,061,597,497    | 11,223,982 | 8,805,750       | 142,819,675,841  | -        | -               | 142,819,675,841  | 6,363,819   |                    |
| 純行政コスト(△)     | △ 66,127,417,690 | △ 66,127,417,690 | -    | △ 66,127,417,690 | 458,356,192    | △ 19,076,503 | △ 443,899,077 | △ 157,771,029 | 10,642,225      | △ 14,538,022,135 | △ 10,785,151,017 | 4,276,647  | △ 1,479,087,684 | △ 93,077,150,071 | -        | 4,564,228,939   | △ 88,512,921,132 | △ 1,605,765 |                    |
| 財源            | 68,519,632,982   | 68,519,632,982   | -    | 68,519,632,982   | 80,220,632     | 21,052,118   | 486,747,736   | 249,636,617   | 27,445          | 14,395,461,349   | 10,983,136,564   | -          | 1,477,513,011   | 96,213,428,454   | -        | △ 4,564,228,939 | 91,649,199,515   | 1,082,192   |                    |
| 税収等           | 35,977,479,650   | 35,977,479,650   | -    | 35,977,479,650   | 80,220,632     | -            | 486,747,736   | 249,636,617   | 27,445          | 3,497,702,333    | 6,623,640,169    | -          | 1,476,970,011   | 48,413,476,711   | -        | △ 4,564,228,939 | 43,849,247,772   | 1,082,192   |                    |
| 国県等補助金        | 32,542,153,332   | 32,542,153,332   | -    | 32,542,153,332   | -              | -            | -             | -             | -               | 10,897,759,016   | 4,359,496,395    | -          | 543,000         | 47,799,951,743   | -        | -               | 47,799,951,743   | -           |                    |
| 本年度差額         | 2,392,215,292    | 2,392,215,292    | -    | 2,392,215,292    | 538,576,824    | 1,975,615    | 42,848,659    | 91,865,588    | 10,669,670      | △ 142,560,786    | 197,985,547      | 4,276,647  | △ 1,574,673     | 3,136,278,383    | -        | -               | 3,136,278,383    | △ 523,573   |                    |
| 固定資産の変動(内部変動) | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 有形固定資産等の増加    | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 有形固定資産等の減少    | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 貸付金・基金等の増加    | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 貸付金・基金等の減少    | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 資産評価差額        | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 無償所管換等        | 1,090,192,407    | 1,090,192,407    | -    | 1,090,192,407    | -              | -            | -             | -             | -               | -                | -                | -          | -               | 1,090,192,407    | -        | -               | 1,090,192,407    | -           |                    |
| 他団体出資等分の増加    | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 他団体出資等分の減少    | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| 比例連結割合変更に伴う差額 | -                | -                | -    | -                | -              | -            | -             | -             | -               | -                | -                | -          | -               | -                | -        | -               | -                | -           |                    |
| その他           | 96,899           | 96,899           | -    | 96,899           | -              | -            | -             | -             | -               | -                | -                | -          | 219,239         | 316,138          | -        | -               | 316,138          | -           |                    |
| 本年度純資産変動額     | 3,482,504,598    | 3,482,504,598    | -    | 3,482,504,598    | 538,576,824    | 1,975,615    | 42,848,659    | 91,865,588    | 10,669,670      | △ 142,560,786    | 197,985,547      | 4,276,647  | △ 1,355,434     | 4,226,786,928    | -        | -               | 4,226,786,928    | △ 523,573   |                    |
| 本年度末純資産残高     | 117,158,077,694  | 117,158,077,694  | -    | 117,158,077,694  | 20,067,061,053 | 88,025,094   | 5,240,390,064 | 2,107,091,394 | 243,721,205     | 859,562,276      | 1,259,583,044    | 15,500,629 | 7,450,316       | 147,046,462,769  | -        | -               | 147,046,462,769  | 5,840,246   |                    |

連結純資産変動計算書内訳表

| 科目            | 連結財務書類(単位:円) |              |               |                     |                     |                  |              |              |              |             |               |               |                   |       |                 |                   |
|---------------|--------------|--------------|---------------|---------------------|---------------------|------------------|--------------|--------------|--------------|-------------|---------------|---------------|-------------------|-------|-----------------|-------------------|
|               | 一部事務組合・広域連合  |              |               |                     |                     |                  | 地方三公社        |              | 第三セクター等      |             |               |               | 総計(単純合算)          | 連結修正等 | 相殺消去            | 純計                |
|               | 伊佐北始良環境管理組合  | 伊佐北始良火葬場管理組合 | 始良・伊佐地区介護保険組合 | 鹿児島県後期高齢者医療広域連合(一般) | 鹿児島県後期高齢者医療広域連合(事業) | 小計               | 霧島市土地開発公社    | 小計           | 霧島市施設管理公社    | 霧島神話の里公園(株) | 霧島市社会福祉協議会    | 小計            |                   |       |                 |                   |
| 前年度末純資産残高     | -            | -            | 19,285,438    | 324,549             | 485,444,806         | 511,418,612      | 519,769,005  | 519,769,005  | 53,850,122   | 87,960,427  | 382,020,402   | 523,830,951   | 144,374,694,409   | -     | △ 178,600,000   | 144,196,094,409   |
| 純行政コスト(△)     | △ 34,826,548 | △ 8,431,533  | △ 44,248,511  | △ 5,372,798         | △ 17,821,654,454    | △ 17,916,139,609 | △ 18,674,194 | △ 18,674,194 | △ 72,322,519 | 238,838     | △ 105,339,749 | △ 177,423,430 | △ 106,625,158,365 | -     | 6,198,808,030   | △ 100,426,350,335 |
| 財源            | 128,593,766  | -            | 44,495,000    | 5,389,864           | 18,278,403,456      | 18,457,964,278   | -            | -            | 62,129,000   | -           | 89,209,843    | 151,338,843   | 110,258,502,636   | -     | △ 6,198,808,030 | 104,059,694,606   |
| 税金等           | 128,319,000  | -            | 44,495,000    | 5,389,864           | 10,016,117,711      | 10,195,403,767   | -            | -            | 62,129,000   | -           | 89,209,843    | 151,338,843   | 54,195,990,382    | -     | △ 6,198,808,030 | 47,997,182,352    |
| 国県等補助金        | 274,766      | -            | -             | -                   | 8,262,285,745       | 8,262,560,511    | -            | -            | -            | -           | -             | -             | 56,062,512,254    | -     | -               | 56,062,512,254    |
| 本年度差額         | 93,767,218   | △ 8,431,533  | 246,489       | 17,066              | 456,749,002         | 541,824,669      | △ 18,674,194 | △ 18,674,194 | △ 10,193,519 | 238,838     | △ 16,129,906  | △ 26,084,587  | 3,633,344,271     | -     | -               | 3,633,344,271     |
| 固定資産の変動(内部変動) | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 有形固定資産等の増加    | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 有形固定資産等の減少    | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 貸付金・基金等の増加    | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 貸付金・基金等の減少    | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 資産評価差額        | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 無償所管換等        | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | 1,090,192,407     | -     | -               | 1,090,192,407     |
| 他団体出資等分の増加    | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 他団体出資等分の減少    | -            | -            | -             | -                   | -                   | -                | -            | -            | -            | -           | -             | -             | -                 | -     | -               | -                 |
| 比例連結割合変更に伴う差額 | -            | 58,401,980   | △ 602,931     | 1,039               | 4,250,529           | 62,050,617       | -            | -            | -            | -           | -             | -             | 62,050,617        | -     | -               | 62,050,617        |
| その他           | 299,739,812  | 19,367       | -             | -                   | -                   | 299,759,179      | -            | -            | -            | -           | -             | -             | 300,075,317       | -     | -               | 300,075,317       |
| 本年度純資産変動額     | 393,507,030  | 49,989,814   | △ 356,442     | 18,105              | 460,999,531         | 903,634,465      | △ 18,674,194 | △ 18,674,194 | △ 10,193,519 | 238,838     | △ 16,129,906  | △ 26,084,587  | 5,085,662,612     | -     | -               | 5,085,662,612     |
| 本年度末純資産残高     | 393,507,030  | 49,989,814   | 18,928,996    | 342,654             | 946,444,337         | 1,415,053,077    | 501,094,811  | 501,094,811  | 43,656,603   | 88,199,265  | 365,890,496   | 497,746,364   | 149,460,357,021   | -     | △ 178,600,000   | 149,281,757,021   |





連結資金収支計算書内訳表

| 科目            | 連結財務書類(単位:円) |              |               |                     |                     |                |              |              |              |             |             |             |                 |       |                 |                 |
|---------------|--------------|--------------|---------------|---------------------|---------------------|----------------|--------------|--------------|--------------|-------------|-------------|-------------|-----------------|-------|-----------------|-----------------|
|               | 一部事務組合・広域連合  |              |               |                     |                     |                | 地方三公社        |              | 第三セクター等      |             |             |             | 総計(単純合算)        | 連結修正等 | 相殺消去            | 純計              |
|               | 伊佐北始良環境管理組合  | 伊佐北始良火葬場管理組合 | 始良・伊佐地区介護保険組合 | 鹿児島県後期高齢者医療広域連合(一般) | 鹿児島県後期高齢者医療広域連合(事業) | 小計             | 霧島市土地開発公社    | 小計           | 霧島市施設管理公社    | 霧島神話の里公園(株) | 霧島市社会福祉協議会  | 小計          |                 |       |                 |                 |
| 業務活動収支        | 28,573,492   | 448,762      | 394,693       | 17,064              | 456,788,539         | 485,554,919    | △ 29,667,903 | △ 29,667,903 | △ 12,836,724 | △ 650,866   | 5,233,936   | △ 8,253,654 | 6,934,810,176   | -     | -               | 6,934,810,176   |
| 業務支出          | 116,600,626  | 6,650,104    | 42,502,766    | 5,372,866           | 17,841,646,763      | 18,014,523,811 | 30,249,527   | 30,249,527   | 148,818,016  | 109,947,208 | 709,682,305 | 968,447,529 | 112,573,799,146 | -     | △ 6,853,770,134 | 105,720,029,012 |
| 業務費用支出        | 113,050,424  | 6,299,244    | 40,765,373    | 1,375,409           | 280,669,312         | 443,784,807    | 23,502,792   | 23,502,792   | 143,684,376  | 109,689,399 | 631,529,547 | 884,903,322 | 31,179,780,555  | -     | △ 653,997,904   | 30,525,782,651  |
| 人件費支出         | 6,994,296    | 4,296,751    | 35,693,487    | 129,227             | 236,052             | 48,935,030     | 9,646,544    | 9,646,544    | 55,717,581   | 54,024,227  | 386,058,871 | 495,800,679 | 15,217,736,843  | -     | -               | 15,217,736,843  |
| 物件費等支出        | 106,056,128  | 2,002,493    | 4,592,891     | 1,246,182           | 70,042,004          | 183,979,526    | 13,699,808   | 13,699,808   | 87,966,795   | 55,482,672  | 233,810,648 | 377,260,115 | 14,340,820,951  | -     | △ 531,433,796   | 13,809,387,155  |
| 支払利息支出        | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 452,595,690     | -     | -               | 452,595,690     |
| その他の支出        | -            | -            | 478,995       | -                   | 210,391,256         | 210,870,251    | 156,440      | 156,440      | -            | 182,500     | 11,660,028  | 11,842,528  | 1,168,627,071   | -     | △ 122,564,108   | 1,046,062,963   |
| 移転費用支出        | 3,550,202    | 350,860      | 1,737,393     | 3,997,457           | 17,560,977,451      | 17,570,739,004 | 6,746,735    | 6,746,735    | 5,133,640    | 257,809     | 78,152,758  | 83,544,207  | 81,394,018,591  | -     | △ 6,199,772,230 | 75,194,246,361  |
| 補助金等支出        | 3,438,375    | 349,625      | 1,734,347     | 3,995,226           | 38,157,432          | 47,798,056     | 6,746,735    | 6,746,735    | 5,133,640    | 257,809     | 78,152,758  | 83,544,207  | 46,219,911,127  | -     | △ 6,198,808,030 | 40,021,103,097  |
| 社会保障給付支出      | -            | -            | -             | -                   | 17,522,820,019      | 17,522,822,609 | -            | -            | -            | -           | -           | -           | 34,216,610,296  | -     | 5,000           | 34,216,615,296  |
| 会計への繰出支出      | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | -               | -     | -               | -               |
| その他の支出        | 111,827      | 1,235        | 3,046         | 2,231               | -                   | 118,339        | -            | -            | -            | -           | -           | -           | 957,497,168     | -     | △ 969,200       | 956,527,968     |
| 業務収入          | 145,174,118  | 7,098,866    | 42,897,459    | 5,389,930           | 18,298,435,302      | 18,500,078,730 | 581,624      | 581,624      | 145,981,292  | 89,604,896  | 714,916,241 | 950,502,429 | 101,464,691,476 | -     | △ 6,853,770,134 | 94,610,921,342  |
| 税収等収入         | 128,319,000  | 5,378,261    | 42,757,326    | 5,389,864           | 10,016,117,711      | 10,199,044,354 | -            | -            | 62,129,000   | -           | -           | 62,129,000  | 53,010,017,895  | -     | △ 6,198,808,030 | 46,811,209,865  |
| 国県等補助金収入      | 274,766      | -            | -             | -                   | 8,262,285,745       | 8,262,560,511  | -            | -            | -            | -           | -           | -           | 36,543,540,922  | -     | -               | 36,543,540,922  |
| 使用料及び手数料収入    | 12,751,691   | 1,705,435    | -             | -                   | 14,457,126          | 14,457,126     | -            | -            | -            | -           | -           | -           | 4,000,921,069   | -     | -               | 4,000,921,069   |
| その他の収入        | 3,828,661    | 15,170       | 140,133       | 66                  | 20,031,846          | 24,016,739     | 581,624      | 581,624      | 83,852,292   | 89,604,896  | 714,916,241 | 888,373,429 | 7,910,211,590   | -     | △ 654,962,104   | 7,255,249,486   |
| 臨時支出          | -            | -            | -             | -                   | -                   | -              | -            | -            | 10,000,000   | 34,694      | -           | -           | 746,424,597     | -     | -               | 746,424,597     |
| 災害復旧事業費支出     | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 703,594,321     | -     | -               | 703,594,321     |
| その他の支出        | -            | -            | -             | -                   | -                   | -              | -            | -            | 10,000,000   | 34,694      | -           | -           | 42,830,276      | -     | -               | 42,830,276      |
| 臨時収入          | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | 19,726,140  | -           | -           | 18,790,342,443  | -     | -               | 18,790,342,443  |
| 投資活動収支        | △ 31,368,114 | 2,423,736    | -             | -                   | △ 164,755,012       | △ 193,315,796  | 738,644      | 738,644      | 10,000,000   | 655,802     | 9,043,720   | 19,699,522  | △ 3,501,131,790 | -     | -               | △ 3,501,131,790 |
| 投資活動支出        | 31,917,880   | 176,400      | -             | -                   | 164,755,012         | 196,865,458    | -            | -            | -            | 5,735,069   | 9,190,605   | 14,925,674  | 9,506,034,264   | -     | -               | 9,506,034,264   |
| 公共施設等整備費支出    | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 5,530,745       | -     | -               | 5,530,745       |
| 基金積立金支出       | 31,917,880   | 176,400      | -             | -                   | 164,755,012         | 196,865,458    | -            | -            | -            | -           | -           | 2,200,000   | 2,200,000       | -     | -               | 3,572,209,192   |
| 投資及び出資金支出     | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | -               | -     | -               | -               |
| 貸付金支出         | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | 1,450,000   | 1,450,000   | 60,765,400      | -     | -               | 60,765,400      |
| その他の支出        | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | 5,735,069   | 9,860       | 5,744,929   | 5,744,929       | -     | -               | 5,744,929       |
| 投資活動収入        | 549,766      | 2,600,136    | -             | -                   | -                   | 3,549,662      | 738,644      | 738,644      | 10,000,000   | 6,390,871   | 18,234,325  | 34,625,196  | 6,004,902,474   | -     | -               | 6,004,902,474   |
| 国県等補助金収入      | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 861,322,363     | -     | -               | 861,322,363     |
| 基金取崩収入        | 549,766      | 2,600,136    | -             | -                   | -                   | 3,549,662      | -            | -            | 10,000,000   | -           | 2,976,325   | 12,976,325  | 3,852,830,729   | -     | -               | 3,852,830,729   |
| 貸付金元金回収収入     | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 65,819,123      | -     | -               | 65,819,123      |
| 資産売却収入        | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 117,111,299     | -     | -               | 117,111,299     |
| その他の収入        | -            | -            | -             | -                   | -                   | -              | 738,644      | 738,644      | -            | 6,390,871   | 15,258,000  | 21,648,871  | 1,107,818,960   | -     | -               | 1,107,818,960   |
| 財務活動収支        | 8,588,250    | -            | -             | -                   | -                   | 8,588,250      | -            | -            | -            | -           | △ 1,726,116 | △ 1,726,116 | △ 2,249,876,545 | -     | -               | △ 2,249,876,545 |
| 財務活動支出        | -            | -            | 1,737,675     | -                   | -                   | 1,737,675      | -            | -            | -            | -           | 1,726,116   | 1,726,116   | 7,496,202,470   | -     | -               | 7,496,202,470   |
| 地方債等償還支出      | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 7,487,698,909   | -     | -               | 7,487,698,909   |
| その他の支出        | -            | -            | 1,737,675     | -                   | -                   | 1,737,675      | -            | -            | -            | -           | 1,726,116   | 1,726,116   | 8,503,561       | -     | -               | 8,503,561       |
| 財務活動収入        | 8,588,250    | -            | 1,737,675     | -                   | -                   | 10,325,925     | -            | -            | -            | -           | -           | -           | 5,246,325,925   | -     | -               | 5,246,325,925   |
| 地方債等発行収入      | -            | -            | -             | -                   | -                   | -              | -            | -            | -            | -           | -           | -           | 5,236,000,000   | -     | -               | 5,236,000,000   |
| その他の収入        | 8,588,250    | -            | 1,737,675     | -                   | -                   | 10,325,925     | -            | -            | -            | -           | -           | -           | 10,325,925      | -     | -               | 10,325,925      |
| 本年度資金収支額      | 5,793,628    | 2,872,498    | 394,693       | 17,064              | 292,033,527         | 300,827,373    | △ 28,929,259 | △ 28,929,259 | △ 2,836,724  | 4,936       | 12,551,540  | 9,719,752   | 1,183,801,841   | -     | -               | 1,183,801,841   |
| 前年度末資金残高      | -            | -            | 18,575,346    | 324,549             | 484,552,505         | 503,910,762    | 125,873,435  | 125,873,435  | 8,680,495    | 81,873,993  | 167,773,654 | 258,328,142 | 10,376,419,008  | -     | -               | 10,376,419,008  |
| 比例連結割合変更に伴う差額 | -            | △ 2,376,565  | △ 580,734     | 1,041               | 4,242,718           | 1,286,460      | -            | -            | -            | -           | -           | -           | 1,286,460       | -     | -               | 1,286,460       |
| 本年度末資金残高      | 5,793,628    | 495,933      | 18,389,305    | 342,654             | 780,828,750         | 806,024,595    | 96,944,176   | 96,944,176   | 5,843,771    | 81,878,929  | 180,325,194 | 268,047,894 | 11,561,507,309  | -     | -               | 11,561,507,309  |
| 前年度末歳計外現金残高   | -            | -            | 7,291,066     | -                   | -                   | 7,291,066      | -            | -            | -            | -           | -           | -           | 510,763,504     | -     | -               | 510,763,504     |
| 本年度歳計外現金増減額   | -            | 19,367       | △ 1,331,221   | -                   | -                   | △ 1,311,854    | -            | -            | -            | -           | -           | -           | △ 185,574,082   | -     | -               | △ 185,574,082   |
| 本年度末歳計外現金残高   | -            | 19,367       | 5,959,845     | -                   | -                   | 5,979,212      | -            | -            | -            | -           | -           | -           | 325,189,422     | -     | -               | 325,189,422     |
| 本年度末現金預金残高    | 5,793,628    | 515,300      | 24,349,150    | 342,654             | 780,828,750         | 812,003,807    | 96,944,176   | 96,944,176   | 5,843,771    | 81,878,929  | 180,325,194 | 268,047,894 | 11,886,696,731  | -     | -               | 11,886,696,731  |