

【資料3 売掛金回収後のBS、PL】

| 貸借対照表 (3ヶ月見直し) | | 2011年 | | | | | | | |
|----------------|-----|-------------|------------------|------------------|----------------|------------------|-----------------|------------------|----------------|
| | | 4月 | | 5月 | | 6月 | | 7月 | |
| 2011/05/02 | | 当月実績 | 翌月見直し | 前月との差額 | 当月実績 | 翌月見直し | 前月との差額 | 当月実績 | 翌々月見直し |
| 見出し | コード | 名称 | 金額 | 金額 | 前月との差額 | 金額 | 前月との差額 | 金額 | 前月との差額 |
| 受注残 | 0-1 | 受注残 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 発注残 | 1-1 | 発注残 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 受発注残差 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 資産の部 | | | 7,748,160 | 7,665,460 | -82,700 | 7,538,660 | -126,800 | 7,455,960 | -82,700 |
| 流動資産 | | | 1,988,260 | 1,905,560 | -82,700 | 1,778,760 | -126,800 | 1,696,060 | -82,700 |
| 001 | | 現金預金 | 786,880 | 1,885,380 | 1,098,500 | 1,752,780 | -132,600 | 1,663,180 | -89,600 |
| 002 | | 受取手形 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 003 | | 完成工事未収入金 | 1,188,100 | 0 | -1,188,100 | 0 | 0 | 0 | 0 |
| 004 | | 有価証券 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 005 | | 未成工事支出金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 006 | | 材料貯蔵品 | 1,000 | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 |
| 007 | | 短期貸付金 | 17,000 | 17,000 | 0 | 17,000 | 0 | 17,000 | 0 |
| 008 | | 前払費用 | 0 | -1,100 | -1,100 | -3,300 | -2,200 | -4,400 | -1,100 |
| 009 | | 繰延税金資産 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 010 | | 営業外未収入金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 011 | | 貸倒引当金 | -28,000 | -28,000 | 0 | -28,000 | 0 | -28,000 | 0 |
| 048 | | その他流動資産 | 22,000 | 22,000 | 0 | 22,000 | 0 | 22,000 | 0 |
| 049 | | 仮払消費税 | 1,280 | 1,280 | 0 | 1,280 | 0 | 1,280 | 0 |
| 04A | | 仮納付消費税 | 0 | 8,000 | 8,000 | 16,000 | 8,000 | 24,000 | 8,000 |
| 固定資産 | | | 2,348,900 | 2,348,900 | 0 | 2,348,900 | 0 | 2,348,900 | 0 |
| 051 | | 建物・建築物 | 1,849,000 | 1,849,000 | 0 | 1,849,000 | 0 | 1,849,000 | 0 |
| 052 | | 機械・運搬具 | 37,000 | 37,000 | 0 | 37,000 | 0 | 37,000 | 0 |
| 053 | | 工具器具・備品 | 197,000 | 197,000 | 0 | 197,000 | 0 | 197,000 | 0 |
| 054 | | 土地 | 1,358,000 | 1,358,000 | 0 | 1,358,000 | 0 | 1,358,000 | 0 |
| 055 | | リース資産 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 056 | | 建設仮勘定 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 057 | | その他有形固定資産 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 058 | | 減価償却累積 | -1,092,100 | -1,092,100 | 0 | -1,092,100 | 0 | -1,092,100 | 0 |
| 無形固定資産 | | | 58,000 | 58,000 | 0 | 58,000 | 0 | 58,000 | 0 |
| 06- | | 無形固定資産 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 061 | | 特許権 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 062 | | 借地権 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 063 | | のれん | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 064 | | リース資産 | 3,000 | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 |
| 065 | | その他無形固定資産 | 55,000 | 55,000 | 0 | 55,000 | 0 | 55,000 | 0 |
| 投資 | | | 3,353,000 | 3,353,000 | 0 | 3,353,000 | 0 | 3,353,000 | 0 |
| 07- | | 金融資産 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 071 | | 投資有価証券 | 210,000 | 210,000 | 0 | 210,000 | 0 | 210,000 | 0 |
| 072 | | 出資金 | 40,000 | 40,000 | 0 | 40,000 | 0 | 40,000 | 0 |
| 073 | | 長期貸付金 | 329,000 | 329,000 | 0 | 329,000 | 0 | 329,000 | 0 |
| 074 | | 破産更生債権等 | 300,000 | 300,000 | 0 | 300,000 | 0 | 300,000 | 0 |
| 075 | | 長期前払費用 | 2,569,000 | 2,569,000 | 0 | 2,569,000 | 0 | 2,569,000 | 0 |
| 076 | | 繰延税金資産 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 077 | | 長期貸倒引当金 | -238,000 | -238,000 | 0 | -238,000 | 0 | -238,000 | 0 |
| 078 | | その他投資 | 143,000 | 143,000 | 0 | 143,000 | 0 | 143,000 | 0 |
| 繰延資産 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 081 | | 創立費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 082 | | 開業費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 083 | | 株式交付費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 084 | | 社債発行費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 085 | | 開発費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| その他固定資産 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 09- | | その他固定資産 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 099 | | 諸口 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 負債の部 | | | 6,164,160 | 6,164,160 | 0 | 6,164,160 | 0 | 6,164,160 | 0 |
| 流動負債 | | | 3,024,160 | 3,024,160 | 0 | 3,024,160 | 0 | 3,024,160 | 0 |
| 101 | | 支払手形 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | | 工事未払金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | | 短期借入金 | 2,205,000 | 2,205,000 | 0 | 2,205,000 | 0 | 2,205,000 | 0 |
| 104 | | リース債務 | 1,000 | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 |
| 105 | | 未払金 | 129,000 | 129,000 | 0 | 129,000 | 0 | 129,000 | 0 |
| 106 | | 未払費用 | 48,000 | 48,000 | 0 | 48,000 | 0 | 48,000 | 0 |
| 107 | | 未払法人税等 | 16,000 | 16,000 | 0 | 16,000 | 0 | 16,000 | 0 |
| 108 | | 繰延税金負債 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 | | 未成工事受け入れ金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | | 営業関連預かり金 | 231,000 | 231,000 | 0 | 231,000 | 0 | 231,000 | 0 |
| 11- | | 預かり金 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | | 前受け収益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | | 引当金 | 279,000 | 279,000 | 0 | 279,000 | 0 | 279,000 | 0 |
| 148 | | その他流動負債 | 10,000 | 10,000 | 0 | 10,000 | 0 | 10,000 | 0 |
| 149 | | 仮受消費税 | 105,160 | 105,160 | 0 | 105,160 | 0 | 105,160 | 0 |
| 固定負債 | | | 3,140,000 | 3,140,000 | 0 | 3,140,000 | 0 | 3,140,000 | 0 |
| 151 | | 社債 | 304,000 | 304,000 | 0 | 304,000 | 0 | 304,000 | 0 |
| 152 | | 長期借入金 | 1,222,000 | 1,222,000 | 0 | 1,222,000 | 0 | 1,222,000 | 0 |
| 153 | | 長期リース債務 | 3,000 | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 |
| 154 | | 繰延税金負債 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | | 長期引当金 | 1,611,000 | 1,611,000 | 0 | 1,611,000 | 0 | 1,611,000 | 0 |
| 156 | | 負ののれん | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 | | その他固定負債 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 純資産の部 | | | 1,429,000 | 1,429,000 | 0 | 1,429,000 | 0 | 1,429,000 | 0 |
| 株主資本 | | | 1,409,000 | 1,409,000 | 0 | 1,409,000 | 0 | 1,409,000 | 0 |
| 201 | | 資本金 | 584,000 | 584,000 | 0 | 584,000 | 0 | 584,000 | 0 |
| 202 | | 新株申込証拠金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 | | 資本剰余金 | 374,000 | 374,000 | 0 | 374,000 | 0 | 374,000 | 0 |
| 204 | | 利益剰余金 | 509,000 | 509,000 | 0 | 509,000 | 0 | 509,000 | 0 |
| 205 | | 自己株式 | -58,000 | -58,000 | 0 | -58,000 | 0 | -58,000 | 0 |
| 206 | | 自己株式申込証拠金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 評価・換算差額 | | | 20,000 | 20,000 | 0 | 20,000 | 0 | 20,000 | 0 |
| 251 | | その他有価証券評価差額 | 20,000 | 20,000 | 0 | 20,000 | 0 | 20,000 | 0 |
| 252 | | 繰延ヘッジ損益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 253 | | 土地再評価差額金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 新株予約権 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 261 | | 新株予約権 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| 損益計算書 3ヶ月見通し 2011/05/02 | | 2011年 | | | | | | | |
|----------------------------|------|-------------|-----------|-------------|---------|--------------|----------|---------------|---------|
| | | 4月 当月実績 | | 5月 翌月見通し | | 6月 翌々月見通し | | 7月 翌々々月見通し | |
| 見出し | コード | 名称 | 金額 | 金額 | 前月との差異 | 金額 | 前月との差異 | 金額 | 前月との差異 |
| 受注高 | 3-1 | 受注 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 発注高 | 4-2 | 発注 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 受発注差 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 売上高 | | | 2,102,000 | 2,102,000 | 0 | 2,102,000 | 0 | 2,102,000 | 0 |
| | 301 | 完成工事高 | 2,102,000 | 2,102,000 | 0 | 2,102,000 | 0 | 2,102,000 | 0 |
| | 302 | 兼業事業売上高 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 売上原価 | | | 1,860,000 | 1,860,000 | 0 | 1,860,000 | 0 | 1,860,000 | 0 |
| | 401 | 完成工事原価 | 1,860,000 | 1,860,000 | 0 | 1,860,000 | 0 | 1,860,000 | 0 |
| | 402 | 兼業事業売上高原価 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 売上総利益 | | | 242,000 | 242,000 | 0 | 242,000 | 0 | 242,000 | 0 |
| 一般管理費 | | | 81,700 | 164,400 | 82,700 | 291,200 | 126,800 | 373,900 | 82,700 |
| | 403 | 役員報酬 | 2,800 | 2,800 | 0 | 2,800 | 0 | 2,800 | 0 |
| | 404 | 役員賞与 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 405 | 従業員給料手当 | 36,300 | 36,300 | 0 | 36,300 | 0 | 36,300 | 0 |
| | 406 | 退職金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 407 | 法定福利費 | 4,000 | 4,000 | 0 | 4,000 | 0 | 4,000 | 0 |
| | 408 | 福利厚生費 | 1,200 | 1,200 | 0 | 1,200 | 0 | 1,200 | 0 |
| | 409 | 修繕維持費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 410 | 事務用品 | 1,200 | 1,200 | 0 | 1,200 | 0 | 1,200 | 0 |
| | 411 | 通信交通費 | 2,000 | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 |
| | 412 | 動力用水光熱費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 413 | 調査研究費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 414 | 広告宣伝費 | 4,000 | 4,000 | 0 | 4,000 | 0 | 4,000 | 0 |
| | 415 | 貸倒引当金繰入額 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 416 | 貸倒損失 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 417 | 交際費 | 2,000 | 2,000 | 0 | 2,000 | 0 | 2,000 | 0 |
| | 418 | 寄付金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 419 | 地代家賃 | 3,000 | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 |
| | 420 | 減価償却費 | 5,100 | 5,100 | 0 | 5,100 | 0 | 5,100 | 0 |
| | 421 | 開発償却費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 422 | 租税公課 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 423 | 保険料 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 424 | 雑費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 425 | 受取利息等源泉支払 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 426 | 支払手数料 | 20,100 | 20,100 | 0 | 20,100 | 0 | 20,100 | 0 |
| | 402- | 人件費 | 0 | 44,100 | 44,100 | 132,300 | 88,200 | 176,400 | 44,100 |
| | 49- | 諸経費 | 0 | 38,600 | 38,600 | 77,200 | 38,600 | 115,800 | 38,600 |
| 営業利益 | | | 160,300 | 77,600 | -82,700 | -49,200 | -126,800 | -131,900 | -82,700 |
| 営業外損益 | | | -5,300 | -5,300 | 0 | -5,300 | 0 | -5,300 | 0 |
| 営業外収益 | | | 2,300 | 2,300 | 0 | 2,300 | 0 | 2,300 | 0 |
| | 351 | 受取利息 | 800 | 800 | 0 | 800 | 0 | 800 | 0 |
| | 352 | 有価証券利息 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 353 | 受取配当金 | 300 | 300 | 0 | 300 | 0 | 300 | 0 |
| | 354 | 有価証券売却益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 355 | 雑収入 | 1,200 | 1,200 | 0 | 1,200 | 0 | 1,200 | 0 |
| 営業外費用 | | | 7,600 | 7,600 | 0 | 7,600 | 0 | 7,600 | 0 |
| | 451 | 支払利息 | 500 | 500 | 0 | 500 | 0 | 500 | 0 |
| | 452 | 営業外貸倒引当金繰入額 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 453 | 営業外貸倒損失 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 454 | その他営業外費用 | 7,100 | 7,100 | 0 | 7,100 | 0 | 7,100 | 0 |
| 税引き前利益 | | | 155,000 | 72,300 | -82,700 | -54,500 | -126,800 | -137,200 | -82,700 |
| 特別損益 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 特別収益 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 361 | 前期損益修正益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 362 | その他特別収益 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 特別損失 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 461 | 前期損益修正損 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 462 | 法人税等 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 463 | 事業税 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 464 | 法人税等調整額 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 当期利益 | | | 155,000 | 72,300 | -82,700 | -54,500 | -126,800 | -137,200 | -82,700 |