

I. **합산재무제표**

(법인일반회계 및 교비회계)

1. **합산자금계산서**

(법인일반회계 및 교비회계)

합 산 자 금 계 산 서

(2022년 3월 1일부터 2023년 2월 28일까지)

1. 자 금 수 입

[법인:학교법인 광운학원, 학교:광운대학교]

(단위 : 원)

과목			법인회계	학교회계	(내부거래제거)	합산자금계산서		
관	항	목				결산액	예산액	증감액
5100	등록금수입		-	83,368,308,735	-	83,368,308,735	82,949,288,000	419,020,735
	5110	등록금수입	-	77,728,915,088	-	77,728,915,088	77,545,575,000	183,340,088
		5111 학부입학금		414,417,600		414,417,600	414,418,000	-400
		5112 대학원입학금		634,971,000		634,971,000	634,971,000	-
		5113 학부수업료		61,851,673,987		61,851,673,987	61,228,924,000	622,749,987
		5114 대학원수업료		14,827,852,501		14,827,852,501	15,267,262,000	-439,409,499
	5120	수강료수입	-	5,639,393,647		5,639,393,647	5,403,713,000	235,680,647
		5121 단기수강료		5,639,393,647		5,639,393,647	5,403,713,000	235,680,647
5200	전입 및 기부수입		385,400,000	26,487,065,550	2,651,000,000	24,221,465,550	24,379,173,000	-157,707,450
	5210	전입금수입	299,800,000	2,651,000,000	2,651,000,000	299,800,000	308,000,000	-8,200,000
		5211 경상비전입금				-	-	-
		5212 법정부담전입금		1,000,000	1,000,000	-	-	-
		5213 자산전입금				-	-	-
		5217 수익사업전입금	299,800,000			299,800,000	308,000,000	-8,200,000
		5218 등록금회계전입금		2,650,000,000	2,650,000,000	-	-	-
	5220	기부금수입	85,600,000	1,292,941,465	-	1,378,541,465	1,228,372,000	150,169,465
		5221 일반기부금		259,717,063		259,717,063	111,540,000	148,177,063
		5222 지정기부금	85,600,000	1,033,224,402		1,118,824,402	1,116,832,000	1,992,402
	5230	국고보조금수입	-	21,143,124,085	-	21,143,124,085	21,442,801,000	-299,676,915
		5231 교육부		19,984,781,765		19,984,781,765	20,281,162,000	-296,380,235
		5232 기타국고지원금		798,342,320		798,342,320	818,339,000	-19,996,680
		5233 지방자치단체지원금		360,000,000		360,000,000	343,300,000	16,700,000
	5240	산학단학교기업전입금	-	1,400,000,000		1,400,000,000	1,400,000,000	-
		5241 산학협력단 전입금		1,400,000,000		1,400,000,000	1,400,000,000	-
5300	교육부대수입		-	4,676,036,745	-	4,676,036,745	4,606,199,000	69,837,745
	5310	입시수수료수입	-	1,507,811,933	-	1,507,811,933	1,482,160,000	25,651,933
		5311 입학원서대		-		-	-	-
		5312 수험료		1,507,811,933		1,507,811,933	1,482,160,000	25,651,933
	5320	증명사용료수입	-	1,923,153,062	-	1,923,153,062	2,063,639,000	-140,485,938
		5321 증명료		37,179,700		37,179,700	28,650,000	8,529,700
		5322 대여료 및 사용료		1,885,973,362		1,885,973,362	2,034,989,000	-149,015,638
	5330	기타교육부대수입	-	1,245,071,750	-	1,245,071,750	1,060,400,000	184,671,750
		5331 논문심사료수입		85,390,000		85,390,000	80,240,000	5,150,000
		5339 기타교육부대수입		1,159,681,750		1,159,681,750	980,160,000	179,521,750

5400 교육외수입			1,506,090	819,919,588	-	821,425,678	532,452,000	288,973,678
	5410 예금이자수입		995,279	713,483,481	-	714,478,760	431,964,000	282,514,760
		5411 예금이자	995,279	713,483,481		714,478,760	431,964,000	282,514,760
	5420 기타교육외수입		510,811	106,436,107	-	106,946,918	100,488,000	6,458,918
		5421 잡수입	510,811	106,436,107		106,946,918	100,488,000	6,458,918
1200 투자외기타자산수입			846,562,470	5,156,999,807	-	6,003,562,277	5,946,272,000	57,290,277
	1240 기타자산수입		846,562,470	14,206,000	-	860,768,470	860,526,000	242,470
		1241 전신전화보증금회수		242,000		242,000	-	242,000
		1242 임차보증금회수		11,564,000		11,564,000	11,564,000	-
		1243 장기대여금회수	846,562,470	2,400,000		848,962,470	848,962,000	470
	1260 임의기금인출		-	5,142,793,807	-	5,142,793,807	5,085,746,000	57,047,807
		1262 임의연구기금인출		1,960,000,000		1,960,000,000	1,960,000,000	-
		1263 임의건축기금인출		2,041,563,550		2,041,563,550	2,041,564,000	450
		1264 임의장학기금인출		31,000,000		31,000,000	28,000,000	3,000,000
		1266 임의특정목적기금인출		1,110,230,257		1,110,230,257	1,056,182,000	54,048,257
1300 고정자산매각수입			-	22,727,272	-	22,727,272	-	22,727,272
	1310 유형고정자산매각수입		-	22,727,272	-	22,727,272	-	22,727,272
		1311 토지매각대		-		-	-	-
		1312 건물매각대		-		-	-	-
		1314 기계기구매각대		-		-	-	-
		1315 집기비품매각대		-		-	-	-
		1316 차량운반구매각대		22,727,272		22,727,272	-	22,727,272
미사용전기이월자금			6,757,913	3,830,921,963	-	3,837,679,876	3,837,680,000	124
	1100 기초유동자산		60,384,343	34,652,461,148	-	34,712,845,491		34,712,845,491
		1110 유동자금	54,803,783	33,714,909,071		33,769,712,854		33,769,712,854
		1120 기타유동자산	5,580,560	937,552,077		943,132,637		943,132,637
	2100 기초유동부채		53,626,430	30,821,539,185	-	30,875,165,615		30,875,165,615
		2120 예수금	3,135,590	1,062,117,274		1,065,252,864		1,065,252,864
		2130 선수금	-	29,444,886,274		29,444,886,274		29,444,886,274
		2140 기타유동부채	50,490,840	314,535,637		365,026,477		365,026,477
자금수입총계			1,240,226,473	124,361,979,660	2,651,000,000	122,951,206,133	122,251,064,000	700,142,133

2. 자금지출

[법인:학교법인 광운학원, 학교:광운대학교]

(단위: 원)

관	과목		법인회계	학교회계	(내부거래제거)	합산자금계산서		
	항	목				결산액	예산액	증감액
4100 보수			183,003,530	54,501,273,708	-		55,456,694,000	
	4110 교원보수		-	39,566,101,413	-	39,566,101,413	39,951,986,000	- 385,884,587
		4111 교원급여		16,658,163,661		16,658,163,661	16,880,727,000	- 222,563,339
		4112 교원상여금		8,399,111,600		8,399,111,600	8,430,872,000	- 31,760,400
		4113 교원제수당		6,211,680,302		6,211,680,302	6,223,020,000	- 11,339,698
		4114 교원법정부담금		3,336,802,978		3,336,802,978	3,377,841,000	- 41,038,022
		4115 시간강의료		3,588,104,220		3,588,104,220	3,633,192,000	- 45,087,780
		4116 특별강의료		18,210,000		18,210,000	23,500,000	- 5,290,000
		4117 교원퇴직금		488,811,812		488,811,812	516,046,000	- 27,234,188
		4118 조교인건비		865,216,840		865,216,840	866,788,000	- 1,571,160
	4120 직원보수		183,003,530	14,935,172,295	-	15,118,175,825	15,504,708,000	- 386,532,175
		4121 직원급여	151,071,020	3,933,252,290		4,084,323,310	4,152,533,000	- 68,209,690
		4122 직원상여금	-	3,643,131,690		3,643,131,690	3,681,134,000	- 38,002,310
		4123 직원제수당	24,400,000	2,012,301,542		2,036,701,542	2,094,288,000	- 57,586,458
		4124 직원법정부담금	7,532,510	1,599,862,862		1,607,395,372	1,638,794,000	- 31,398,628
		4125 임시직인건비	-	3,310,553,580		3,310,553,580	3,424,350,000	- 113,796,420
		4126 노임	-	-		-	1,950,000	- 1,950,000
		4127 직원퇴직금	-	436,070,331		436,070,331	511,659,000	- 75,588,669
4200 관리운영비			208,686,378	13,759,663,813	-	13,968,350,191	15,090,775,000	- 1,122,424,809
	4210 시설관리비		19,255,020	8,411,803,987	-	8,431,059,007	8,917,956,000	- 486,896,993
		4211 건축물관리비	-	1,961,731,042		1,961,731,042	2,310,640,000	- 348,908,958
		4212 장비관리비	2,055,350	1,439,208,208		1,441,263,558	1,464,899,000	- 23,635,442
		4213 조경관리비	-	4,796,440		4,796,440	5,000,000	- 203,560
		4215 시설용역비	-	4,557,453,702		4,557,453,702	4,666,818,000	- 109,364,298
		4216 보험비	323,180	124,773,369		125,096,549	129,934,000	- 4,837,451
		4217 리스임차료	12,776,490	82,785,320		95,561,810	95,301,000	260,810
		4219 기타시설관리비	4,100,000	241,055,906		245,155,906	245,364,000	- 208,094
	4220 일반관리비		17,401,652	2,868,492,608	-	2,885,894,260	3,165,218,000	- 279,323,740
		4221 여비교통비	3,226,383	63,380,000		66,606,383	84,088,000	- 17,481,617
		4222 차량유지비	550,940	17,155,911		17,706,851	18,600,000	- 893,149
		4223 소모품비	758,424	200,795,196		201,553,620	246,250,000	- 44,696,380
		4224 인쇄출판비	-	65,630,382		65,630,382	72,321,000	- 6,690,618
		4225 난방비	-	398,060,640		398,060,640	415,000,000	- 16,939,360
		4226 전기수도료	2,746,410	1,685,049,510		1,687,795,920	1,749,740,000	- 61,944,080
		4227 통신비	470,490	196,988,190		197,458,680	227,492,000	- 30,033,320
		4228 각종세금공과금	8,829,055	188,810,777		197,639,832	298,186,000	- 100,546,168
		4229 지급수수료	819,950	52,622,002		53,441,952	53,541,000	- 99,048

	4230 운영비		172,029,706	2,479,367,218	-	2,651,396,924	3,007,601,000	-	356,204,076
		4231 복리후생비	-	101,674,360		101,674,360	106,444,000	-	4,769,640
		4232 교육훈련비	350,000	106,180,786		106,530,786	125,556,000	-	19,025,214
		4233 일반용역비	77,095,000	317,186,838		394,281,838	395,680,000	-	1,398,162
		4234 기관장 업무추진비	-	3,972,330		3,972,330	7,000,000	-	3,027,670
		4237 홍보비	6,418,000	464,288,794		470,706,794	481,339,000	-	10,632,206
		4238 회의비	18,647,380	66,382,312		85,029,692	118,958,000	-	33,928,308
		4239 행사비	2,360,500	176,160,736		178,521,236	208,057,000	-	29,535,764
		4241 기타운영비	67,158,826	1,243,521,062		1,310,679,888	1,564,567,000	-	253,887,112
4300 연구학생경비			-	40,796,851,250	-	40,796,851,250	41,513,498,000	-	716,646,750
	4310 연구비		-	2,865,643,760	-	2,865,643,760	3,233,703,000	-	368,059,240
		4311 연구비	-	2,865,643,760	-	2,865,643,760	3,233,703,000	-	368,059,240
	4320 학생경비		-	36,211,967,233	-	36,211,967,233	36,516,614,000	-	304,646,767
		4321 교외장학금		15,844,995,383		15,844,995,383	15,550,490,000	-	294,505,383
		4322 교내장학금		16,394,142,472		16,394,142,472	16,559,843,000	-	165,700,528
		4323 실험실습비		781,776,317		781,776,317	997,086,000	-	215,309,683
		4324 논문심사료		74,958,000		74,958,000	81,600,000	-	6,642,000
		4325 학생지원비		1,068,792,349		1,068,792,349	1,263,045,000	-	194,252,651
		4329 기타학생경비		2,047,302,712		2,047,302,712	2,064,550,000	-	17,247,288
	4330 입시관리비		-	1,719,240,257	-	1,719,240,257	1,763,181,000	-	43,940,743
		4331 입시수당		604,968,560		604,968,560	634,426,000	-	29,457,440
		4332 입시경비		1,114,271,697		1,114,271,697	1,128,755,000	-	14,483,303
4400 교육외비용			-	285,190,990	-	285,190,990	227,264,000	-	57,926,990
	4410 지급이자		-	166,563,550	-	166,563,550	166,564,000	-	450
		4411 지급이자	-	166,563,550	-	166,563,550	166,564,000	-	450
	4420 기타교육외비용		-	118,627,440	-	118,627,440	60,700,000	-	57,927,440
		4421 잡손실	-	118,627,440	-	118,627,440	60,700,000	-	57,927,440
4500 전출금			1,000,000	2,650,000,000	2,651,000,000	-	-	-	-
	4510 전출금		1,000,000	2,650,000,000	2,651,000,000	-	-	-	-
		4512 법정부담 전출금	1,000,000	-	1,000,000	-	-	-	-
		4519 비등록금회계전출금	-	2,650,000,000	2,650,000,000	-	-	-	-
4600 예비비			-	-	-	-	1,000,000	-	1,000,000
	4610 예비비		-	-	-	-	1,000,000	-	1,000,000
		4611 예비비	-	-	-	-	1,000,000	-	1,000,000
1200 투자와기타자산지출			-	3,626,699,536	-	3,626,699,536	854,608,000	-	2,772,091,536
	1240 기타자산지출		-	19,114,000	-	19,114,000	22,222,000	-	3,108,000
		1242 임차보증금지출	-	19,114,000	-	19,114,000	19,114,000	-	-
		1243 장기대여금지출	-	-	-	-	3,108,000	-	3,108,000
	1260 임의기금적립		-	3,607,585,536	-	3,607,585,536	832,386,000	-	2,775,199,536
		1262 임의연구기금적립	-	86,223,570	-	86,223,570	67,000,000	-	19,223,570
		1263 임의건축기금적립	-	2,716,720,116	-	2,716,720,116	632,500,000	-	2,084,220,116
		1264 임의장학기금적립	-	33,967,155	-	33,967,155	25,839,000	-	8,128,155
		1265 임의퇴직기금적립	-	861,545	-	861,545	3,000,000	-	2,138,455
		1266 임의특정목적기금적립	-	769,813,150	-	769,813,150	104,047,000	-	665,766,150

1300 고정자산매입지출			-	3,371,504,921	-	3,371,504,921	3,387,563,000	-	16,058,079
	1310 유형고정자산지출		-	3,371,504,921	-	3,371,504,921	3,387,563,000	-	16,058,079
		1314 기계기구매입비		1,739,398,391		1,739,398,391	1,750,831,000	-	11,432,609
		1315 집기비품매입비		222,903,940		222,903,940	224,082,000	-	1,178,060
		1317 도서구입비		1,409,202,590		1,409,202,590	1,412,650,000	-	3,447,410
2100 유동부채상환			846,562,470	1,875,000,000	-	2,721,562,470	2,721,562,000		470
	2110 단기차입금상환		846,562,470	1,875,000,000	-	2,721,562,470	2,721,562,000		470
		2111 단기차입금상환	846,562,470	1,875,000,000		2,721,562,470	2,721,562,000		470
2200 고정부채상환			-	8,700,000	-	8,700,000	-		8,700,000
	2220 기타고정부채상환		-	8,700,000	-	8,700,000	-		8,700,000
		2221 임대보증금환급	-	8,700,000		8,700,000	-		8,700,000
미사용차기이월자금			974,095	3,487,095,442	-	3,488,069,537	2,998,100,000		489,969,537
	1100 기말유동자산		95,204,053	36,812,462,450	-	36,907,666,503			36,907,666,503
		1110 유동자금	94,240,003	35,897,455,490		35,991,695,493			35,991,695,493
		1120 기타유동자산	964,050	915,006,960		915,971,010			915,971,010
	2100 기말유동부채		94,229,958	33,325,367,008	-	33,419,596,966			33,419,596,966
		2120 예수금	43,581,198	1,374,835,016		1,418,416,214			1,418,416,214
		2130 선수금	-	31,586,773,538		31,586,773,538			31,586,773,538
		2140 기타유동부채	50,648,760	363,758,454		414,407,214			414,407,214
자 금 지 출 총 계			1,240,226,473	124,361,979,660	2,651,000,000	122,951,206,133	122,251,064,000		700,142,133

2. **합산대차대조표**

(법인일반회계 및 교비회계)

합 산 대 차 대 조 표

(당기 : 2023년 2월 28일 현재)

(전기 : 2022년 2월 28일 현재)

1. 자 산

[법인:학교법인 광운학원, 학교:광운대학교]

(단위 : 원)

과목			법인회계	학교회계	(내부거래제거)	합산대차대조표	
관	항	목				당기	전기
1100	유동자산		95,204,053	36,812,462,450	-	36,907,666,503	34,712,845,491
	1110	유동자금	94,240,003	35,897,455,490	-	35,991,695,493	33,769,712,854
		1111 현금	-	-	-	-	-
		1112 예금	94,240,003	35,897,455,490	-	35,991,695,493	33,769,712,854
	1120	기타유동자산	964,050	915,006,960	-	915,971,010	943,132,637
		1122 선급금	-	46,773,220	-	46,773,220	40,741,220
		1123 미수금	815,300	758,415,740	-	759,231,040	847,393,417
		1125 선급법인세	148,750	109,818,000	-	109,966,750	54,998,000
1200	투자및기타자산		54,347,302,301	49,963,322,091	51,225,345,999	53,085,278,393	55,462,141,134
	1210	설치학교	39,201,370,252	-	21,950,071,382	17,251,298,870	17,251,298,870
		1211 대 학	21,950,071,382	-	21,950,071,382	-	-
		1214 유.초.중.고교	17,251,298,870	-	-	17,251,298,870	17,251,298,870
	1220	투자자산	2,616,759,750	29,275,274,617	29,275,274,617	2,616,759,750	2,616,759,750
		1221 투자유가증권	10,000,000	-	-	10,000,000	10,000,000
		1222 출자금	2,606,759,750	-	-	2,606,759,750	2,606,759,750
		1225 등록금회계	-	29,275,274,617	29,275,274,617	-	-
	1240	기타자산	12,529,172,299	54,196,000	-	12,583,368,299	13,425,022,769
		1241 전신전화보증금	-	5,082,000	-	5,082,000	5,324,000
		1242 임차보증금	-	49,114,000	-	49,114,000	41,564,000
		1243 장기대여금	12,508,585,050	-	-	12,508,585,050	13,357,547,520
		1244 수익용예금	20,587,249	-	-	20,587,249	20,587,249
	1250	원금보존기금	-	1,600,000,000	-	1,600,000,000	1,600,000,000
		1252 원금보존연구기금	-	1,600,000,000	-	1,600,000,000	1,600,000,000
	1260	임의기금	-	19,033,851,474	-	19,033,851,474	20,569,059,745
		1262 임의연구기금	-	3,034,269,604	-	3,034,269,604	4,908,046,034
		1263 임의건축기금	-	6,783,809,544	-	6,783,809,544	6,108,652,978
		1264 임의장학기금	-	2,498,129,541	-	2,498,129,541	2,495,162,386
		1265 임의퇴직기금	-	79,959,866	-	79,959,866	79,098,321
		1266 임의특정목적기금	-	6,637,682,919	-	6,637,682,919	6,978,100,026

1300 고정자산			719,568,581	95,803,924,487	-	96,523,493,068	99,126,047,290
	1310 유형고정자산		717,290,235	95,803,924,487	-	96,521,214,722	99,122,853,400
		1311 토 지	715,220,900	22,817,699,112		23,532,920,012	23,532,920,012
		1312 건 물	-	138,095,510,535		138,095,510,535	138,095,510,535
		2312 건물감가상각누계액	-	52,141,956,983	-	52,141,956,983	48,753,387,045
		2411 사용수익권	-	22,333,610,683	-	22,333,610,683	23,245,186,629
		1313 구축물	-	412,688,749		412,688,749	412,688,749
		2313 구축물감가상각누계액	-	412,548,306	-	412,548,306	411,705,656
		1314 기계기구	42,266,000	34,345,141,002		34,387,407,002	36,096,013,498
		2314 기계기구상각누계액	-	40,196,665	-	28,896,932,986	30,661,673,079
		1315 집기비품	31,455,790	8,645,597,455		8,677,053,245	8,801,888,405
		2315 집기비품상각누계액	-	31,455,790	-	7,814,442,135	7,799,736,727
		1316 차량운반구	-	273,592,530		273,592,530	367,435,960
		2316 차량운반구상각누계액	-	175,052,865	-	175,052,865	221,409,767
		1317 도 서	-	32,565,809,066		32,565,809,066	31,156,606,476
		2317 도서감가상각누계액	-	29,792,022,459	-	29,792,022,459	28,389,911,332
		1319 건설가계정	-	142,800,000		142,800,000	142,800,000
	1320 무형고정자산		2,278,346	-	-	2,278,346	3,193,890
		1321 무형고정자산	2,278,346	-		2,278,346	3,193,890
	자 산 총 계		55,162,074,935	182,579,709,028	51,225,345,999	186,516,437,964	189,301,033,915

2. 부채 및 기본금

[법인:학교법인 광운학원, 학교:광운대학교]

(단위 : 원)

과목			법인회계	학교회계	(내부거래제거)	합산대차대조표	
관	항	목				당기	전기
2100	유동부채		957,879,758	35,200,367,008	-	36,158,246,766	33,596,728,085
	2110	단기차입금	863,649,800	1,875,000,000	-	2,738,649,800	2,721,562,470
		2111 단기차입금	863,649,800	1,875,000,000	-	2,738,649,800	2,721,562,470
	2120	예수금	43,581,198	1,374,835,016	-	1,418,416,214	1,065,252,864
		2121 일반예수금	648,760	251,645,446	-	252,294,206	253,049,047
		2122 각종세금예수금	3,960,530	530,798,416	-	534,758,946	405,404,179
		2129 기타예수금	38,971,908	592,391,154	-	631,363,062	406,799,638
	2130	선수금	-	31,586,773,538	-	31,586,773,538	29,444,886,274
		2131 등록금선수금	-	28,438,894,570	-	28,438,894,570	26,533,061,124
		2139 기타선수금	-	3,147,878,968	-	3,147,878,968	2,911,825,150
	2140	기타유동부채	50,648,760	363,758,454	-	414,407,214	365,026,477
		2141 미지급금	50,648,760	363,758,454	-	414,407,214	365,026,477
2200	고정부채		11,644,935,250	5,292,687,500	-	16,937,622,750	19,684,972,550
	2210	장기차입금	11,644,935,250	4,218,750,000	-	15,863,685,250	18,602,335,050
		2211 장기차입금	11,644,935,250	4,218,750,000	-	15,863,685,250	18,602,335,050
	2220	기타고정부채	-	1,073,937,500	-	1,073,937,500	1,082,637,500
		2221 임대보증금	-	1,073,937,500	-	1,073,937,500	1,082,637,500
3100	기본금		42,559,259,927	142,086,654,520	51,225,345,999	133,420,568,448	136,019,333,280
	3110	출연기본금	22,994,188,737	21,950,071,382	21,950,071,382	22,994,188,737	22,994,188,737
		3111 설립자기본금	22,994,188,737	-	-	22,994,188,737	22,994,188,737
		3112 법인	-	21,950,071,382	21,950,071,382	-	-
	3150	원금보존적립금	-	1,600,000,000	-	1,600,000,000	1,600,000,000
		3152 원금보존연구적립금	-	1,600,000,000	-	1,600,000,000	1,600,000,000
	3160	임의적립금	19,544,452,252	19,033,851,474	-	38,578,303,726	40,113,511,997
		3161 재평가적립금	19,544,452,252	-	-	19,544,452,252	19,544,452,252
		3162 임의연구적립금	-	3,034,269,604	-	3,034,269,604	4,908,046,034
		3163 임의건축적립금	-	6,783,809,544	-	6,783,809,544	6,108,652,978
		3164 임의장학적립금	-	2,498,129,541	-	2,498,129,541	2,495,162,386
		3165 임의퇴직적립금	-	79,959,866	-	79,959,866	79,098,321
		3166 임의특정목적적립금	-	6,637,682,919	-	6,637,682,919	6,978,100,026
	3170	기본금조정	-	29,275,274,617	29,275,274,617	-	-
		3173 비등록금회계	-	29,275,274,617	29,275,274,617	-	-
	3130	운영차액	20,618,938	70,227,457,047	-	70,248,075,985	71,311,632,546
		3131 전기이월운영차액	28,588,607	71,283,043,939	-	71,311,632,546	72,579,618,843
		3133 당기운영차액	- 7,969,669	- 1,055,586,892	-	- 1,063,556,561	- 1,267,986,297
부채 및 기본금 총계			55,162,074,935	182,579,709,028	51,225,345,999	186,516,437,964	189,301,033,915

3. **합산운영계산서**

(법인일반회계 및 교비회계)

합 산 운 영 계 산 서

(당기 : 2022년 3월 1일부터 2023년 2월 28일까지)

(전기 : 2021년 3월 1일부터 2022년 2월 28일까지)

1. 운 영 수 익

[법인:학교법인 광운학원, 학교:광운대학교]

(단위 : 원)

관	과목		법인회계	학교회계	(내부거래제거)	합산운영계산서	
	항	목				당 기	전 기
5100 등록금수입			-	83,368,308,735	-	83,368,308,735	83,370,712,155
	5110 등록금수입		-	77,728,915,088	-	77,728,915,088	77,572,513,143
		5111 학부입학금		414,417,600		414,417,600	770,184,000
		5112 대학원입학금		634,971,000		634,971,000	739,419,000
		5113 학부수업료		61,851,673,987		61,851,673,987	60,836,257,200
		5114 대학원수업료		14,827,852,501		14,827,852,501	15,226,652,943
	5120 수강료수입		-	5,639,393,647		5,639,393,647	5,798,199,012
		5121 단기수강료	-	5,639,393,647		5,639,393,647	5,798,199,012
5200 전입 및 기부수입			385,400,000	27,761,480,996	2,651,000,000	25,495,880,996	24,242,054,720
	5210 전입금수입		299,800,000	2,651,000,000	2,651,000,000	299,800,000	350,000,000
		5211 경상비전입금		-		-	-
		5212 법정부담전입금		1,000,000	1,000,000	-	-
		5213 자산전입금				-	-
		5217 수익사업전입금	299,800,000			299,800,000	350,000,000
		5218 등록금회계전입금		2,650,000,000	2,650,000,000	-	-
	5220 기부금수입		85,600,000	2,567,356,911	-	2,652,956,911	2,604,346,069
		5221 일반기부금		259,717,063		259,717,063	106,850,083
		5222 지정기부금	85,600,000	1,033,224,402		1,118,824,402	1,542,599,430
		5224 현물기부금	-	1,274,415,446		1,274,415,446	954,896,556
	5230 국고보조금수입		-	21,143,124,085	-	21,143,124,085	19,987,708,651
		5231 교육부		19,984,781,765		19,984,781,765	18,697,891,747
		5232 기타국고지원금		798,342,320		798,342,320	811,069,324
		5233 지방자치단체지원금		360,000,000		360,000,000	478,747,580
	5240 산학단학교기업전입금		-	1,400,000,000		1,400,000,000	1,300,000,000
		5241 산학협력단 전입금		1,400,000,000		1,400,000,000	1,300,000,000
5300 교육부대수입			-	4,676,036,745	-	4,676,036,745	3,952,096,675
	5310 입시수수료수입		-	1,507,811,933	-	1,507,811,933	1,401,491,410
		5311 입학원서대		-		-	-
		5312 수험료		1,507,811,933		1,507,811,933	1,401,491,410

	5320 증명사용료수입		-	1,923,153,062	-	1,923,153,062	1,326,110,496
		5321 증명료		37,179,700		37,179,700	35,048,600
		5322 대여료 및 사용료		1,885,973,362		1,885,973,362	1,291,061,896
	5330 기타교육부대수입		-	1,245,071,750	-	1,245,071,750	1,224,494,769
		5331 논문심사료수입		85,390,000		85,390,000	78,200,000
		5339 기타교육부대수입		1,159,681,750		1,159,681,750	1,146,294,769
5400 교육외수입			1,506,090	842,646,860	-	844,152,950	462,888,522
	5410 예금이자수입		995,279	713,483,481	-	714,478,760	357,447,948
		5411 예금이자	995,279	713,483,481		714,478,760	357,447,948
	5420 기타교육외수입		510,811	129,163,379	-	129,674,190	105,440,574
		5421 잡수입	510,811	106,405,544		106,916,355	102,830,868
		5422 외화환산이익	-	30,563		30,563	25,127
		5423 외환차익	-	-		-	2,584,579
		5426 고정자산 처분이익	-	22,727,272		22,727,272	-
	운 영 수 익 총 계		386,906,090	116,648,473,336	2,651,000,000	114,384,379,426	112,027,752,072

2. 운영지출

[법인:학교법인 광운학원, 학교:광운대학교]

(단위: 원)

관	과목		법인회계	학교회계	(내부거래제거)	합산운영계산서	
	항	목				당기	전기
4100 보수			183,003,530	54,501,273,708	-	54,684,277,238	55,106,049,354
	4110 교원보수		-	39,566,101,413	-	39,566,101,413	39,861,445,244
		4111 교원급여		16,658,163,661		16,658,163,661	16,639,741,494
		4112 교원상여금		8,399,111,600		8,399,111,600	9,141,033,040
		4113 교원제수당		6,211,680,302		6,211,680,302	6,163,223,250
		4114 교원법정부담금		3,336,802,978		3,336,802,978	3,050,078,383
		4115 시간강의료		3,588,104,220		3,588,104,220	3,889,867,550
		4116 특별강의료		18,210,000		18,210,000	22,280,000
		4117 교원퇴직금		488,811,812		488,811,812	150,509,537
		4118 조교인건비		865,216,840		865,216,840	804,711,990
	4120 직원보수		183,003,530	14,935,172,295	-	15,118,175,825	15,244,604,110
		4121 직원급여	151,071,020	3,933,252,290		4,084,323,310	4,194,200,571
		4122 직원상여금	-	3,643,131,690		3,643,131,690	3,762,062,180
		4123 직원제수당	24,400,000	2,012,301,542		2,036,701,542	2,027,680,329
		4124 직원법정부담금	7,532,510	1,599,862,862		1,607,395,372	1,529,374,707
		4125 임시직인건비	-	3,310,553,580		3,310,553,580	3,383,653,079
		4126 노임	-	-		-	-
		4127 직원퇴직금	-	436,070,331		436,070,331	347,633,244
4200 관리운영비			210,872,229	21,005,559,841	-	21,216,432,070	20,556,470,749
	4210 시설관리비		19,255,020	8,411,803,987	-	8,431,059,007	7,309,059,600
		4211 건축물관리비	-	1,961,731,042		1,961,731,042	907,745,480
		4212 장비관리비	2,055,350	1,439,208,208		1,441,263,558	1,614,398,478
		4213 조경관리비	-	4,796,440		4,796,440	4,409,600
		4215 시설용역비	-	4,557,453,702		4,557,453,702	4,296,219,984
		4216 보험비	323,180	124,773,369		125,096,549	127,075,302
		4217 리스임차료	12,776,490	82,785,320		95,561,810	79,006,920
		4219 기타시설관리비	4,100,000	241,055,906		245,155,906	280,203,836
	4220 일반관리비		17,401,652	2,872,002,108	-	2,889,403,760	2,599,122,186
		4221 여비교통비	3,226,383	63,380,000		66,606,383	40,194,059
		4222 차량유지비	550,940	17,155,911		17,706,851	18,358,556
		4223 소모품비	758,424	204,304,696		205,063,120	235,880,536
		4224 인쇄출판비	-	65,630,382		65,630,382	83,597,036
		4225 난방비	-	398,060,640		398,060,640	222,482,510

		4226 전기수도료	2,746,410	1,685,049,510		1,687,795,920	1,385,329,617
		4227 통신비	470,490	196,988,190		197,458,680	256,246,398
		4228 각종세금공과금	8,829,055	188,810,777		197,639,832	344,467,351
		4229 지급수수료	819,950	52,622,002		53,441,952	12,566,123
	4230 운영비		172,029,706	2,479,367,218	-	2,651,396,924	2,498,733,639
		4231 복리후생비	-	101,674,360		101,674,360	147,774,660
		4232 교육훈련비	350,000	106,180,786		106,530,786	84,863,558
		4233 일반용역비	77,095,000	317,186,838		394,281,838	115,786,130
		4234 기관장 업무추진비	-	3,972,330		3,972,330	4,926,200
		4237 홍보비	6,418,000	464,288,794		470,706,794	519,961,662
		4238 회의비	18,647,380	66,382,312		85,029,692	67,236,959
		4239 행사비	2,360,500	176,160,736		178,521,236	205,477,874
		4241 기타운영비	67,158,826	1,243,521,062		1,310,679,888	1,352,706,596
	4250 감가상각비		2,185,851	7,242,386,528	-	7,244,572,379	8,149,555,324
		4252 유형고정자산상각비	1,270,307	7,242,386,528		7,243,656,835	8,148,654,909
		4253 무형고정자산상각비	915,544	-		915,544	900,415
4300 연구학생경비			-	40,796,851,250	-	40,796,851,250	37,230,322,503
	4310 연구비		-	2,865,643,760	-	2,865,643,760	2,037,570,777
		4311 연구비	-	2,865,643,760		2,865,643,760	2,037,570,777
	4320 학생경비		-	36,211,967,233	-	36,211,967,233	33,548,378,262
		4321 교외장학금		15,844,995,383		15,844,995,383	13,623,157,691
		4322 교내장학금		16,394,142,472		16,394,142,472	16,128,435,726
		4323 시험실습비		781,776,317		781,776,317	630,523,514
		4324 논문심사료		74,958,000		74,958,000	67,888,300
		4325 학생지원비		1,068,792,349		1,068,792,349	1,197,977,054
		4329 기타학생경비		2,047,302,712		2,047,302,712	1,900,395,977
	4330 입시관리비		-	1,719,240,257	-	1,719,240,257	1,644,373,464
		4331 입시수당		604,968,560		604,968,560	632,064,290
		4332 입시경비		1,114,271,697		1,114,271,697	1,012,309,174
4400 교육외비용			-	285,583,700	-	285,583,700	307,675,557
	4410 지급이자		-	166,563,550	-	166,563,550	173,407,560
		4411 지급이자	-	166,563,550		166,563,550	173,407,560
	4420 기타교육외비용		-	119,020,150	-	119,020,150	134,267,997
		4421 잡손실	-	110,808,180		110,808,180	133,790,103
		4423 외환차손	-	7,819,260		7,819,260	-
		4428 고정자산폐기손실	-	392,710		392,710	477,894
4500 전출금			1,000,000	2,650,000,000	2,651,000,000	-	-
	4510 전출금		1,000,000	2,650,000,000	2,651,000,000	-	-
		4512 법정부담 전출금	1,000,000	-	1,000,000	-	-
		4519 비등록금회계전출금	-	2,650,000,000	2,650,000,000	-	-

	운영 지출 총계	394,875,759	119,239,268,499	2,651,000,000	116,983,144,258	113,200,518,163
기본금대체액	기본금 대체액 합계	-	3,607,585,536	-	3,607,585,536	3,534,007,577
	각종 적립금 대체액	-	3,607,585,536	-	3,607,585,536	3,534,007,577
	운영차액 대체액	-	5,142,793,807	-	5,142,793,807	3,438,787,371
	당기운영차액	-	7,969,669	-	1,063,556,561	1,267,986,297
	비용 총계	386,906,090	116,648,473,336	2,651,000,000	114,384,379,426	112,027,752,072