

I. **합산재무제표**

(법인일반회계 및 교비회계)

1. **합산자금계산서**

(법인일반회계 및 교비회계)

합산자금계산서

당기 (2025학년도) 2025년 03월 01일부터 2026년 02월 28일까지

전기 (2024학년도) 2024년 03월 01일부터 2025년 02월 28일까지

학교법인 광운학원(합산)

(단위 : 원)

<당기 (2025학년도)>

관	항	목	법인회계	교비회계	내부거래제거	합산자금계산서		
						결산(B)	예산(A)	증감액(B-A)
자금수입								
5100 등록금수입			-	90,758,697,392	-	90,758,697,392	90,708,882,000	49,815,392
	5110 등록금수입		-	85,587,227,634	-	85,587,227,634	85,770,739,000	(183,511,366)
		5112 대학원입학금	-	876,738,000	-	876,738,000	879,697,000	(2,959,000)
		5113 학부수업료	-	65,117,464,750	-	65,117,464,750	65,132,999,000	(15,534,250)
		5114 대학원수업료	-	19,593,024,884	-	19,593,024,884	19,758,043,000	(165,018,116)
	5120 수강료수입		-	5,171,469,758	-	5,171,469,758	4,938,143,000	233,326,758
		5121 단기수강료	-	5,171,469,758	-	5,171,469,758	4,938,143,000	233,326,758
5200 전입 및 기부수입			988,400,000	29,768,097,966	(1,110,000,000)	29,626,497,966	28,611,217,000	1,015,280,966
	5210 전입금수입		340,000,000	1,110,000,000	(1,110,000,000)	340,000,000	340,000,000	-
		5212 법정부담전입금	-	1,110,000,000	(1,110,000,000)	-	-	-
		5213 자산전입금	-	-	-	-	-	-
		5217 수익사업전입금	340,000,000	-	-	340,000,000	340,000,000	-
	5220 기부금수입		628,400,000	1,139,399,613	-	1,767,799,613	2,339,497,000	(571,697,387)
		5221 일반기부금	15,000,000	339,889,083	-	354,889,083	488,000,000	(133,110,917)
		5222 지정기부금	613,400,000	799,510,530	-	1,412,910,530	1,851,497,000	(438,586,470)
	5230 국고보조금수입		-	26,018,698,353	-	26,018,698,353	24,431,720,000	1,586,978,353
		5231 교육부	-	24,463,641,360	-	24,463,641,360	23,221,409,000	1,242,232,360
		5232 기타국고지원금	-	1,372,990,650	-	1,372,990,650	1,177,111,000	195,879,650
		5233 지방자치단체지원금	-	182,066,343	-	182,066,343	33,200,000	148,866,343
	5240 산학단학고기업전입금		-	1,500,000,000	-	1,500,000,000	1,500,000,000	-
		5241 산학협력단 전입금	-	1,500,000,000	-	1,500,000,000	1,500,000,000	-
5300 교육부대수입			-	5,810,794,291	-	5,810,794,291	5,940,966,000	(130,171,709)
	5310 임시수수료수입		-	1,710,384,370	-	1,710,384,370	1,754,535,000	(44,150,630)
		5311 입학원서대	-	-	-	-	-	-
		5312 수형료	-	1,710,384,370	-	1,710,384,370	1,754,535,000	(44,150,630)
	5320 증명사용료수입		-	2,583,189,039	-	2,583,189,039	2,722,920,000	(139,730,961)
		5321 증명료	-	38,761,142	-	38,761,142	31,149,000	7,612,142
		5322 대여료 및 사용료	-	2,544,427,897	-	2,544,427,897	2,691,771,000	(147,343,103)
	5330 기타교육부대수입		-	1,517,220,882	-	1,517,220,882	1,463,511,000	53,709,882
		5331 논문심사료수입	-	92,990,000	-	92,990,000	94,190,000	(1,200,000)
		5339 기타교육부대수입	-	1,424,230,882	-	1,424,230,882	1,369,321,000	54,909,882
5400 교육외수입			273,261,536	976,392,801	-	1,249,654,337	1,431,959,000	(182,304,663)
	5410 예금이자수입		12,393,243	908,064,701	-	920,457,944	1,146,199,000	(225,741,056)
		5411 예금이자	12,393,243	908,064,701	-	920,457,944	1,146,199,000	(225,741,056)
	5420 기타교육외수입		260,868,293	68,328,100	-	329,196,393	285,760,000	43,436,393
		5421 잡수입	260,868,293	68,328,100	-	329,196,393	285,760,000	43,436,393
1200 투자외기타자산수입			898,866,080	4,082,131,060	-	4,980,997,140	5,041,244,080	(60,246,940)
	1240 기타자산수입		898,866,080	484,000	-	899,350,080	898,866,080	484,000
		1241 전신전화보충금회수	-	484,000	-	484,000	-	484,000
		1242 임차보충금회수	-	-	-	-	-	-
		1243 장기대여금회수	898,866,080	-	-	898,866,080	898,866,080	-
	1260 임의기금인출		-	4,081,647,060	-	4,081,647,060	4,142,378,000	(60,730,940)
		1262 임의연구기금인출	-	200,000,000	-	200,000,000	426,505,000	(226,505,000)
		1263 임의건축기금인출	-	1,918,045,600	-	1,918,045,600	1,918,046,000	(400)
		1264 임의장학기금인출	-	4,000,000	-	4,000,000	-	4,000,000

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						결산(B)	예산(A)	증감액(B-A)
		1266 임의특정목적기금인출	-	1,959,601,460	-	1,959,601,460	1,797,827,000	161,774,460
2100	유동부채입금		-	468,750,000	-	468,750,000	-	468,750,000
	2110 단기차입금		-	468,750,000	-	468,750,000	-	468,750,000
		2112 유동성장기부채차입	-	468,750,000	-	468,750,000	-	468,750,000
미사용전기이월자금			582,191,424	3,065,493,175	-	3,647,684,599	3,647,686,424	(825)
	1100 기초유동자산		590,485,944	38,028,183,484	-	38,618,669,428	3,647,686,424	34,970,984,004
	2100 기초유동부채		8,294,520	34,962,680,309	-	34,970,984,829	-	34,970,984,829
자 금 수 입 총 계			2,722,719,040	134,930,356,685	(1,110,000,000)	136,543,075,725	136,381,953,504	1,161,122,221
자금지출								-
4100	보 수		253,484,949	54,078,136,184	-	54,331,621,133	55,803,717,000	(1,472,095,867)
	4110 교원보수		-	39,303,967,875	-	39,303,967,875	39,541,276,000	(237,308,125)
		4111 교원급여	-	17,629,383,582	-	17,629,383,582	17,636,225,000	(6,841,418)
		4112 교원상여금	-	7,049,752,806	-	7,049,752,806	7,054,005,000	(4,252,194)
		4113 교원제수당	-	6,579,512,613	-	6,579,512,613	6,608,377,000	(28,864,387)
		4114 교원법정부담금	-	3,227,089,995	-	3,227,089,995	3,246,346,000	(19,256,005)
		4115 시간강의료	-	3,723,777,813	-	3,723,777,813	3,739,996,000	(16,218,187)
		4116 특별강의료	-	58,647,000	-	58,647,000	77,450,000	(18,803,000)
		4117 교원퇴직금	-	174,989,416	-	174,989,416	283,850,000	(108,860,584)
		4118 조교인건비	-	860,814,650	-	860,814,650	895,027,000	(34,212,350)
	4120 직원보수		253,484,949	14,774,168,309	-	15,027,653,258	16,262,441,000	(1,234,787,742)
		4121 직원급여	216,664,239	3,510,474,450	-	3,727,138,689	3,800,187,000	(73,048,311)
		4122 직원상여금	-	3,235,276,224	-	3,235,276,224	3,270,780,000	(35,503,776)
		4123 직원제수당	27,013,360	1,787,012,434	-	1,814,025,794	1,882,669,000	(68,663,206)
		4124 직원법정부담금	9,807,350	1,588,507,025	-	1,598,314,375	1,632,729,000	(34,414,625)
		4125 임시직인건비	-	4,440,190,730	-	4,440,190,730	4,509,046,000	(68,855,270)
		4127 직원퇴직금	-	212,707,446	-	212,707,446	1,167,010,000	(954,302,554)
4200	관리운영비		153,847,033	16,922,023,447	-	17,075,870,480	18,901,611,000	(1,825,740,520)
	4210 시설관리비		19,783,220	9,663,005,414	-	9,682,788,634	10,540,612,000	(857,823,366)
		4211 건축물관리비	-	2,656,233,715	-	2,656,233,715	2,710,822,000	(54,588,285)
		4212 장비관리비	2,128,700	1,357,724,719	-	1,359,853,419	1,557,983,000	(198,129,581)
		4213 조경관리비	-	28,994,680	-	28,994,680	30,000,000	(1,005,320)
		4215 시설유역비	-	4,805,784,150	-	4,805,784,150	5,005,936,000	(200,151,850)
		4216 보험비	218,880	142,388,935	-	142,607,815	170,798,000	(28,190,185)
		4217 리스임차료	17,435,640	342,332,911	-	359,768,551	375,791,000	(16,022,449)
		4219 기타시설관리비	-	329,546,304	-	329,546,304	689,282,000	(359,735,696)
	4220 일반관리비		25,503,341	3,458,413,122	-	3,483,916,463	3,836,184,000	(352,267,537)
		4221 여비교통비	3,966,500	94,751,831	-	98,738,331	120,763,000	(22,024,669)
		4222 차량유지비	2,154,000	21,600,786	-	23,754,786	26,000,000	(2,245,214)
		4223 소모품비	1,547,540	214,283,488	-	215,831,028	317,021,000	(101,189,972)
		4224 인쇄출판비	3,096,200	79,823,340	-	82,919,540	104,294,000	(21,374,460)
		4225 난방비	-	337,823,920	-	337,823,920	357,000,000	(19,176,080)
		4226 전기수도료	-	2,235,399,488	-	2,235,399,488	2,302,640,000	(67,240,512)
		4227 통신비	267,480	207,481,669	-	207,749,359	230,558,000	(22,808,641)
		4228 각종세금공과금	13,564,661	245,877,348	-	259,442,009	350,098,000	(90,655,991)
		4229 지급수수료	888,950	21,371,052	-	22,259,002	27,810,000	(5,551,998)
	4230 운영비		108,560,472	3,800,604,911	-	3,909,165,383	4,524,815,000	(615,649,617)
		4231 복리후생비	-	418,962,369	-	418,962,369	446,317,000	(27,354,631)
		4232 교육훈련비	1,170,000	134,133,540	-	135,303,540	174,635,000	(39,331,460)
		4233 일반유역비	50,317,960	349,378,660	-	399,696,620	408,502,000	(8,805,380)
		4234 기관장 업무추진비	-	12,654,910	-	12,654,910	27,000,000	(14,345,090)
		4236 기타 업무추진비	-	194,515,743	-	194,515,743	215,208,000	(20,692,257)
		4237 홍보비	-	991,963,088	-	991,963,088	1,074,069,000	(82,105,932)
		4238 회의비	33,242,700	179,792,512	-	213,035,212	213,760,000	(724,788)

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						결산(B)	예산(A)	증감액(B-A)
		4239 행사비	4,918,810	194,771,042	-	199,689,852	223,982,000	(24,292,148)
		4241 기타운영비	18,911,002	1,324,433,067	-	1,343,344,069	1,741,342,000	(397,997,931)
4300 연구학생경비			12,000,000	47,140,314,967	-	47,152,314,967	47,460,730,000	(308,415,033)
	4310 연구비		-	2,284,130,551	-	2,284,130,551	2,331,089,000	(46,958,449)
		4311 연구비	-	2,277,231,881	-	2,277,231,881	2,322,489,000	(45,257,119)
		4312 연구관리비	-	6,898,670	-	6,898,670	8,600,000	(1,701,330)
	4320 학생경비		12,000,000	43,032,519,146	-	43,044,519,146	43,043,674,000	845,146
		4321 교외장학금	12,000,000	17,958,524,640	-	17,970,524,640	17,482,816,000	487,708,640
		4322 교내장학금	-	19,571,735,014	-	19,571,735,014	19,608,879,000	(37,143,986)
		4323 실험실습비	-	867,192,735	-	867,192,735	920,811,000	(53,618,265)
		4324 논문심사료	-	83,697,000	-	83,697,000	95,970,000	(12,273,000)
		4325 학생지원비	-	1,731,394,630	-	1,731,394,630	1,878,830,000	(147,435,370)
		4329 기타학생경비	-	2,819,975,127	-	2,819,975,127	3,056,368,000	(236,392,873)
	4330 입시관리비		-	1,823,665,270	-	1,823,665,270	2,085,967,000	(262,301,730)
		4331 입시수당	-	702,536,060	-	702,536,060	737,492,000	(34,955,940)
		4332 입시경비	-	1,121,129,210	-	1,121,129,210	1,348,475,000	(227,345,790)
4400 교육외비용			212,043,078	143,637,303	-	355,680,381	347,067,000	8,613,381
	4410 지급이자		207,067,000	41,676,980	-	248,743,980	307,067,000	(58,323,020)
		4411 지급이자	207,067,000	41,676,980	-	248,743,980	307,067,000	(58,323,020)
	4420 기타교육외비용		4,976,078	101,960,323	-	106,936,401	40,000,000	66,936,401
		4421 잡손실	4,976,078	101,960,323	-	106,936,401	40,000,000	66,936,401
4500 전출금			1,114,000,000	-	(1,110,000,000)	4,000,000	4,000,000	-
	4510 전출금		1,114,000,000	-	(1,110,000,000)	4,000,000	4,000,000	-
		4511 경상비 전출금	-	-	-	-	-	-
		4512 법정부담 전출금	1,114,000,000	-	(1,110,000,000)	4,000,000	4,000,000	-
1200 투자와기타자산지출			-	4,506,391,298	-	4,506,391,298	2,010,462,000	2,495,929,298
	1240 기타자산지출		-	15,877,400	-	15,877,400	16,000,000	(122,600)
		1242 임차보증금지출	-	-	-	-	-	-
		1243 장기대여금지출	-	15,877,400	-	15,877,400	16,000,000	(122,600)
		1249 기타자산 지출	-	-	-	-	226,505,000	(226,505,000)
	1250 원금보존기금 적립		-	47,613,396	-	47,613,396	226,505,000	(178,891,604)
		1252 원금보존연구기금 적립	-	47,613,396	-	47,613,396	226,505,000	(178,891,604)
	1260 임의기금적립		-	4,442,900,502	-	4,442,900,502	1,767,957,000	2,674,943,502
		1262 임의연구기금적립	-	110,447,252	-	110,447,252	38,938,000	71,509,252
		1263 임의건축기금적립	-	3,271,449,420	-	3,271,449,420	1,274,694,000	1,996,755,420
		1264 임의장학기금적립	-	79,190,276	-	79,190,276	52,469,000	26,701,276
		1265 임의퇴직기금적립	-	3,173,461	-	3,173,461	2,124,000	1,049,461
		1266 임의특정목적기금적립	-	978,640,093	-	978,640,093	399,712,000	578,928,093
1300 고정자산매입지출			7,682,000	4,655,053,434	-	4,662,735,434	4,873,847,000	(211,111,566)
	1310 유형고정자산지출		7,682,000	4,655,053,434	-	4,662,735,434	4,873,847,000	(211,111,566)
		1314 기계기구매입비	-	2,370,675,854	-	2,370,675,854	2,271,248,000	99,427,854
		1315 집기비품매입비	7,682,000	394,725,054	-	402,407,054	579,744,000	(177,336,946)
		1316 차량운반구매입비	-	-	-	-	2,115,000	(2,115,000)
		1317 도서구입비	-	1,549,792,526	-	1,549,792,526	1,600,880,000	(51,087,474)
		1319 건설중인자산	-	339,860,000	-	339,860,000	419,860,000	(80,000,000)
2100 유동부채상환			898,866,080	1,875,000,000	-	2,773,866,080	2,773,866,080	-
	2110 단기차입금상환		898,866,080	1,875,000,000	-	2,773,866,080	2,773,866,080	-
		2111 단기차입금 상환	-	-	-	-	-	-
		2112 유동성장기부채상환	898,866,080	1,875,000,000	-	2,773,866,080	2,773,866,080	-
2200 고정부채상환			-	821,927,175	-	821,927,175	-	821,927,175
	2210 장기차입금 상환		-	468,750,000	-	468,750,000	-	468,750,000
		2211 장기차입금 상환	-	468,750,000	-	468,750,000	-	468,750,000
	2220 기타고정부채상환		-	353,177,175	-	353,177,175	-	353,177,175

관	항	목	법인회계	교비회계	내부거래제거	합산자금계산서		
						결산(B)	예산(A)	증감액(B-A)
		2222 장기미지급금 상환	-	353,177,175	-	353,177,175	-	353,177,175
미사용차기이월자금			70,795,900	4,787,872,877	-	4,858,668,777	3,206,653,424	1,652,015,353
	1100 기말유동자산		174,605,188	40,763,054,149	-	40,937,659,337	-	40,937,659,337
	2100 기말유동부채		103,809,288	35,975,181,272	-	36,078,990,560	-	36,078,990,560
자금지출총계			2,722,719,040	134,930,356,665	(1,110,000,000)	136,543,075,725	135,381,953,504	1,161,122,221

2. **합산재무상태표**

(법인일반회계 및 교비회계)

합산재무상태표
 당기 (2025학년도) 2026년 02월 28일 현재
 전기 (2024학년도) 2025년 02월 28일 현재

학교법인 광운학원(합산)

(단위 : 원)

관	항	목	법인회계	교비회계	내부거래제거	당기 (2025학년도)	전기 (2024학년도)
1100	유동자산		174,605,188	40,763,054,149	-	40,937,659,337	38,618,669,428
	1110	유동자금	170,606,088	39,522,562,741	-	39,693,168,829	37,412,430,864
		1111	현금	-	-	-	-
		1112	예금	170,606,088	39,522,562,741	-	39,693,168,829
	1120	기타유동자산	3,999,100	1,240,491,408	-	1,244,490,508	1,206,238,564
		1122	선급금	-	33,620,000	-	33,620,000
		1123	미수금	2,097,200	1,065,250,228	-	1,067,347,428
		1125	선급법인세	1,901,900	141,621,180	-	143,523,080
1200	투자외기타자산		51,650,124,441	21,640,376,454	(21,950,071,382)	51,340,429,513	51,815,035,355
	1210	설치학교	39,147,790,252	-	(21,950,071,382)	17,197,718,870	17,197,718,870
		1211	대학	21,950,071,382	-	(21,950,071,382)	-
		1214	유,초,중,고교	17,197,718,870	-	-	17,197,718,870
	1220	투자자산	2,616,759,750	-	-	2,616,759,750	2,616,759,750
		1221	투자유가증권	-	-	-	-
		1222	출자금	2,616,759,750	-	-	2,616,759,750
	1240	기타자산	9,885,574,439	261,670,770	-	10,147,245,209	11,030,717,889
		1241	전신전화보증금	-	4,598,000	-	4,598,000
		1242	임차보증금	-	192,464,000	-	192,464,000
		1243	장기대여금	9,864,987,190	25,646,550	-	9,890,633,740
		1244	수익용예금	20,587,249	-	-	20,587,249
		1249	기타자산	-	38,962,220	-	38,962,220
	1250	원금보존기금	-	1,928,633,588	-	1,928,633,588	1,881,020,192
		1252	원금보존연구기금	-	1,928,633,588	-	1,928,633,588
	1260	임의기금	-	19,450,072,096	-	19,450,072,096	19,088,818,654
		1262	임의연구기금	-	2,794,334,410	-	2,794,334,410
		1263	임의건축기금	-	7,610,909,486	-	7,610,909,486
		1264	임의장학기금	-	2,636,208,257	-	2,636,208,257
		1265	임의퇴직기금	-	88,133,566	-	88,133,566
		1266	임의특정목적기금	-	6,320,486,377	-	6,320,486,377
1300	고정자산		776,863,755	88,092,483,105	-	88,869,346,860	93,203,091,892
	1310	유형고정자산	776,846,626	88,092,483,105	-	88,869,329,731	93,202,613,643
		1311	토지	715,220,900	22,817,699,112	-	23,532,920,012
		1312	건물	53,580,000	138,095,510,535	-	138,149,090,535
		2312	건물감가상각누계액	(7,925,375)	(62,116,213,322)	-	(62,124,138,697)
		2411	사용수익권	-	(19,598,882,845)	-	(19,598,882,845)
		1313	구축물	-	412,688,749	-	412,688,749
		2313	구축물감가상각누계액	-	(412,688,749)	-	(412,688,749)
		1314	기계기구	42,266,000	36,635,644,981	-	36,677,910,981
		2314	기계기구감가상각누계액	(42,261,000)	(29,820,118,049)	-	(29,862,379,049)
		1315	집기비품	50,051,294	8,716,001,275	-	8,766,052,569
		2315	집기비품감가상각누계액	(34,085,193)	(7,375,780,716)	-	(7,409,865,909)
		1316	차량운반구	-	224,100,690	-	224,100,690
		2316	차량운반구감가상각누계액	-	(224,100,690)	-	(224,100,690)
		1317	도서	-	21,661,106,900	-	21,661,106,900
		2317	도서감가상각누계액	-	(21,065,284,766)	-	(21,065,284,766)
		1319	건설가계정	-	142,800,000	-	142,800,000
	1320	무형고정자산	17,129	-	-	17,129	478,249

관	항	목	법인회계	교비회계	내부거래제거	당기 (2025학년도)	전기 (2024학년도)
		1321 무형고정자산	17,129	-	-	17,129	478,249
자 산 총 계			52,601,593,384	150,495,913,708	(21,950,071,382)	181,147,435,710	183,636,796,675
부채 및 기본금							
2100 유동부채			1,020,818,378	36,443,931,272	-	37,464,749,650	37,744,850,909
	2110 단기차입금		917,009,090	468,750,000	-	1,385,759,090	2,773,866,080
		2111 단기차입금	-	-	-	-	-
		2112 유동성장기부채	917,009,090	468,750,000	-	1,385,759,090	2,773,866,080
	2120 예수금		8,271,190	1,279,445,582	-	1,287,716,772	1,288,991,598
		2121 일반예수금	815,830	287,510,581	-	288,326,411	266,767,321
		2122 각종세금예수금	7,455,360	458,641,898	-	466,097,258	454,470,777
		2129 기타예수금	-	533,293,103	-	533,293,103	567,753,500
	2130 선수금		-	32,790,611,317	-	32,790,611,317	32,374,640,630
		2131 등록금선수금	-	30,527,684,317	-	30,527,684,317	29,496,185,930
		2139 기타선수금	-	2,262,927,000	-	2,262,927,000	2,878,454,700
	2140 기타유동부채		95,538,098	1,905,124,373	-	2,000,662,471	1,307,352,601
		2141 미지급금	95,538,098	1,905,124,373	-	2,000,662,471	1,307,352,601
2200 고정부채			8,947,978,100	1,100,237,500	-	10,048,215,600	11,787,151,865
	2210 장기차입금		8,947,978,100	-	-	8,947,978,100	10,333,737,190
		2211 장기차입금	8,947,978,100	-	-	8,947,978,100	10,333,737,190
	2220 기타고정부채		-	1,100,237,500	-	1,100,237,500	1,453,414,675
		2221 임대보증금	-	1,100,237,500	-	1,100,237,500	1,100,237,500
		2222 장기미지급금	-	-	-	-	353,177,175
3100 기본금			42,632,796,906	112,951,744,936	(21,950,071,382)	133,634,470,460	134,104,793,901
	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 법 인	-	21,950,071,382	(21,950,071,382)	-	-
	3150 원금보존적립금		-	1,928,633,588	-	1,928,633,588	1,881,020,192
		3152 원금보존연구적립금	-	1,928,633,588	-	1,928,633,588	1,881,020,192
	3160 임의적립금		-	19,450,072,096	-	19,450,072,096	19,088,818,654
		3162 임의연구적립금	-	2,794,334,410	-	2,794,334,410	2,883,887,158
		3163 임의건축적립금	-	7,610,909,486	-	7,610,909,486	6,257,505,666
		3164 임의장학적립금	-	2,636,208,257	-	2,636,208,257	2,561,017,981
		3165 임의퇴직적립금	-	88,133,566	-	88,133,566	84,960,105
		3166 임의특정목적적립금	-	6,320,486,377	-	6,320,486,377	7,301,447,744
	3170 기본금 조정		19,544,452,252	-	-	19,544,452,252	19,544,452,252
		3174 자산재평가차액	19,544,452,252	-	-	19,544,452,252	19,544,452,252
	3130 운영차액		94,155,917	69,622,967,870	-	69,717,123,787	70,596,314,066
		3131 전기이월운영차액	593,570,894	70,002,743,172	-	70,596,314,066	70,809,865,237
		3133 당기운영차액	(499,414,977)	(379,775,302)	-	(879,190,279)	(213,551,171)
부채 및 기본금 총계			52,601,593,384	150,495,913,708	(21,950,071,382)	181,147,435,710	183,636,796,675

"첨부된 주석은 본 재무제표의 일부입니다."

3. **합산운영계산서**

(법인일반회계 및 교비회계)

합산운영계산서

당기 (2025학년도) 2025년 03월 01일부터 2026년 02월 28일까지

전기 (2024학년도) 2024년 03월 01일부터 2025년 02월 28일까지

학교법인 광운학원(합산)

(단위 : 원)

관	항	목	법인회계	교비회계	내부거래제거	당기 (2025학년도)	전기 (2024학년도)
운영수익							
5100 등록금수입			-	90,758,697,392	-	90,758,697,392	85,364,598,930
	5110 등록금수입		-	85,587,227,634	-	85,587,227,634	79,799,260,160
		5111 학부입학금	-	-	-	-	-
		5112 대학원입학금	-	876,738,000	-	876,738,000	770,391,000
		5113 학부수업료	-	65,117,464,750	-	65,117,464,750	61,407,376,140
		5114 대학원수업료	-	19,593,024,884	-	19,593,024,884	17,621,493,020
	5120 수강료수입		-	5,171,469,758	-	5,171,469,758	5,565,338,770
		5121 단기수강료	-	5,171,469,758	-	5,171,469,758	5,565,338,770
5200 전입 및 기부수입			976,400,000	32,684,533,012	(1,110,000,000)	32,550,933,012	32,406,425,909
	5210 전입금수입		340,000,000	1,110,000,000	(1,110,000,000)	340,000,000	398,000,000
		5211 경상비전입금	-	-	-	-	-
		5212 법정부담전입금	-	1,110,000,000	(1,110,000,000)	-	-
		5213 자산전입금	-	-	-	-	-
		5217 수익사업전입금	340,000,000	-	-	340,000,000	398,000,000
	5220 기부금수입		636,400,000	4,055,834,659	-	4,692,234,659	2,923,221,490
		5221 일반기부금	15,000,000	339,889,083	-	354,889,083	1,284,785,576
		5222 지정기부금	613,400,000	799,510,530	-	1,412,910,530	710,981,968
		5224 현물기부금	8,000,000	2,916,435,046	-	2,924,435,046	927,453,946
	5230 국고보조금수입		-	26,018,698,353	-	26,018,698,353	27,885,204,419
		5231 교육부	-	24,463,641,360	-	24,463,641,360	26,508,249,596
		5232 기타국고지원금	-	1,372,990,650	-	1,372,990,650	1,166,474,879
		5233 지방자치단체지원금	-	182,066,343	-	182,066,343	210,479,944
	5240 산학단학교기업전입금		-	1,500,000,000	-	1,500,000,000	1,200,000,000
		5241 산학협력단 전입금	-	1,500,000,000	-	1,500,000,000	1,200,000,000
5300 교육부대수입			-	5,810,794,291	-	5,810,794,291	5,296,513,082
	5310 입시수수료수입		-	1,710,384,370	-	1,710,384,370	1,769,140,000
		5311 입학원서대	-	-	-	-	-
		5312 수험료	-	1,710,384,370	-	1,710,384,370	1,769,140,000
	5320 증명사용료수입		-	2,583,189,039	-	2,583,189,039	2,102,483,999
		5321 증명료	-	38,761,142	-	38,761,142	36,608,300
		5322 대여료 및 사용료	-	2,544,427,897	-	2,544,427,897	2,065,875,699
	5330 기타교육부대수입		-	1,517,220,882	-	1,517,220,882	1,424,889,083
		5331 논문심사료수입	-	92,990,000	-	92,990,000	96,470,000
		5339 기타교육부대수입	-	1,424,230,882	-	1,424,230,882	1,328,419,083
5400 교육외수입			273,410,036	998,381,311	-	1,271,791,347	1,656,014,654
	5410 예금이자수입		12,393,243	908,064,701	-	920,457,944	1,342,482,150
		5411 예금이자	12,393,243	908,064,701	-	920,457,944	1,342,482,150
	5420 기타교육외수입		261,016,793	90,316,610	-	351,333,403	313,532,504
		5421 잡수입	261,016,793	65,090,470	-	326,107,263	274,602,983
		5422 외화환산이익	-	1,578,803	-	1,578,803	28,138
		5423 외환차익	-	23,647,337	-	23,647,337	16,174,110
		5426 고정자산 처분이익	-	-	-	-	22,727,273
운영수익총계			1,249,810,036	130,252,406,006	(1,110,000,000)	130,392,216,042	124,723,552,575
운영지출							
4100 보수			253,484,949	54,078,136,184	-	54,331,621,133	56,550,597,288
	4110 교원보수		-	39,303,967,875	-	39,303,967,875	38,963,503,369

관	항	목	법인회계	교비회계	내부거래제거	당기 (2025학년도)	전기 (2024학년도)
		4111 교원급여	-	17,629,383,582	-	17,629,383,582	17,259,856,852
		4112 교원상여금	-	7,049,752,806	-	7,049,752,806	7,459,354,850
		4113 교원제수당	-	6,579,512,613	-	6,579,512,613	6,233,223,990
		4114 교원법정부담금	-	3,227,089,995	-	3,227,089,995	3,073,959,460
		4115 시간강의료	-	3,723,777,813	-	3,723,777,813	3,947,583,400
		4116 특별강의료	-	58,647,000	-	58,647,000	44,750,000
		4117 교원퇴직금	-	174,989,416	-	174,989,416	184,817,967
		4118 조교인건비	-	860,814,650	-	860,814,650	759,956,850
	4120 직원보수		253,484,949	14,774,168,309	-	15,027,653,258	17,587,093,899
		4121 직원급여	216,664,239	3,510,474,450	-	3,727,138,689	4,037,482,340
		4122 직원상여금	-	3,235,276,224	-	3,235,276,224	3,527,061,350
		4123 직원제수당	27,013,360	1,787,012,434	-	1,814,025,794	1,911,245,630
		4124 직원법정부담금	9,807,350	1,588,507,025	-	1,598,314,375	1,984,438,300
		4125 임시직인건비	-	4,440,190,730	-	4,440,190,730	3,918,551,580
		4126 노임	-	-	-	-	-
		4127 직원퇴직금	-	212,707,446	-	212,707,446	2,208,314,699
4200 관리운영비			157,696,986	26,899,832,291	-	27,057,529,277	23,785,837,083
	4210 시설관리비		19,761,720	9,663,005,414	-	9,682,767,134	9,205,787,108
		4211 건축물관리비	-	2,656,233,715	-	2,656,233,715	2,422,232,110
		4212 장비관리비	2,128,700	1,357,724,719	-	1,359,853,419	1,459,168,882
		4213 조경관리비	-	28,994,680	-	28,994,680	14,992,520
		4215 시설용역비	-	4,805,784,150	-	4,805,784,150	4,725,755,682
		4216 보험비	218,880	142,388,935	-	142,607,815	131,440,175
		4217 리스임차료	17,414,140	342,332,911	-	359,747,051	188,191,043
		4219 기타시설관리비	-	329,546,304	-	329,546,304	264,006,696
	4220 일반관리비		25,503,341	3,458,413,122	-	3,483,916,463	3,421,969,627
		4221 여비교통비	3,986,500	94,751,831	-	98,738,331	127,807,430
		4222 차량유지비	2,154,000	21,600,786	-	23,754,786	22,533,421
		4223 소모품비	1,547,540	214,283,488	-	215,831,028	328,270,452
		4224 인쇄출판비	3,096,200	79,823,340	-	82,919,540	103,346,460
		4225 난방비	-	337,823,920	-	337,823,920	288,186,830
		4226 전기수도료	-	2,235,399,488	-	2,235,399,488	2,138,466,957
		4227 통신비	267,490	207,481,869	-	207,749,359	190,859,393
		4228 각종세금공과금	13,564,661	245,877,348	-	259,442,009	198,754,628
		4229 지급수수료	886,950	21,371,052	-	22,258,002	23,744,056
	4230 운영비		108,581,972	3,800,604,911	-	3,909,186,883	3,871,436,165
		4231 복리후생비	-	418,962,369	-	418,962,369	115,626,190
		4232 교육훈련비	1,170,000	134,133,540	-	135,303,540	190,296,410
		4233 일반용역비	50,317,960	349,378,660	-	399,696,620	214,430,900
		4234 기관장 업무추진비	-	12,654,910	-	12,654,910	3,773,400
		4236 기타 업무추진비	-	194,515,743	-	194,515,743	-
		4237 홍보비	-	991,963,068	-	991,963,068	827,360,481
		4238 회의비	33,242,700	179,792,512	-	213,035,212	142,298,188
		4239 행사비	4,918,810	194,771,042	-	199,689,852	215,201,458
		4241 기타운영비	18,932,502	1,324,433,067	-	1,343,365,569	2,162,449,138
	4250 감가상각비		3,849,953	9,977,808,844	-	9,981,658,797	7,286,644,183
		4252 유형고정자산상각비	3,388,833	9,977,808,844	-	9,981,197,677	7,285,759,630
		4253 무형고정자산상각비	461,120	-	-	461,120	884,553
4300 연구학생경비			12,000,000	49,100,314,967	-	49,112,314,967	44,251,581,200
	4310 연구비		-	2,284,130,551	-	2,284,130,551	1,949,788,917
		4311 연구비	-	2,277,231,881	-	2,277,231,881	1,948,189,017
		4312 연구관리비	-	6,898,670	-	6,898,670	1,599,900

관	항	목	법인회계	교비회계	내부거래제거	당기 (2025학년도)	전기 (2024학년도)
	4320 학생경비		12,000,000	44,992,519,146	-	45,004,519,146	40,375,437,190
		4321 교외장학금	12,000,000	17,958,524,640	-	17,970,524,640	17,714,528,489
		4322 교내장학금	-	19,571,735,014	-	19,571,735,014	17,212,541,158
		4323 실험실습비	-	867,192,735	-	867,192,735	933,755,744
		4324 논문심사료	-	83,697,000	-	83,697,000	86,036,200
		4325 학생지원비	-	1,731,394,630	-	1,731,394,630	1,530,731,143
		4329 기타학생경비	-	4,779,975,127	-	4,779,975,127	2,897,844,456
	4330 입서관리비		-	1,823,665,270	-	1,823,665,270	1,926,355,093
		4331 입시수당	-	702,536,060	-	702,536,060	701,577,000
		4332 입시경비	-	1,121,129,210	-	1,121,129,210	1,224,778,093
4400 교육외비용			212,043,078	145,031,028	-	357,074,106	397,281,111
	4410 지급이자		207,067,000	41,676,980	-	248,743,980	320,208,970
		4411 지급이자	207,067,000	41,676,980	-	248,743,980	320,208,970
	4420 기타교육외비용		4,976,078	103,354,048	-	108,330,126	77,072,141
		4421 잡손실	4,976,078	101,960,323	-	106,936,401	77,062,131
		4423 외환차손	-	-	-	-	-
		4428 고정자산폐기손실	-	1,393,725	-	1,393,725	10,010
4500 전출금			1,114,000,000	-	(1,110,000,000)	4,000,000	30,000,000
	4510 전출금		1,114,000,000	-	(1,110,000,000)	4,000,000	30,000,000
		4511 경상비 전출금	-	-	-	-	30,000,000
		4512 법정부담 전출금	1,114,000,000	-	(1,110,000,000)	4,000,000	-
		4513 자산 전출금	-	-	-	-	-
운영지출총계			1,749,225,013	130,223,314,470	(1,110,000,000)	130,862,539,483	125,015,296,662
기본금대체액	기본금 대체액 합계		-	4,490,513,898	-	4,490,513,898	3,817,923,424
	각종 적립금 대체액		-	4,490,513,898	-	4,490,513,898	3,817,923,424
운영차액 대체액			-	(4,081,647,060)	-	(4,081,647,060)	(3,896,116,340)
당기운영차액			(499,414,977)	(379,775,302)	-	(879,190,279)	(213,551,171)
비용총계			1,249,810,036	130,252,406,006	(1,110,000,000)	130,392,216,042	124,723,552,575

"첨부된 주석은 본 재무제표의 일부입니다."