

제2장 재무제표

재 정 상 태 표

당해연도 2019년 12월 31일 현재
직전연도 2018년 12월 31일 현재

서울특별시

(단위 : 원)

과 목	당해연도(2019년)	직전연도(2018년)
자산		
I. 유동자산	7,214,889,577,343	7,289,205,441,172
현금및현금성자산(주석 1,2)	2,479,840,955,252	1,753,980,414,097
단기금융상품(주석 1,2)	3,549,208,000,000	4,160,655,000,000
미수세금(주석 1,3)	743,764,023,612	930,124,185,422
미수세금대손충당금(주석 1,3)	(193,689,122,684)	(209,189,072,899)
미수세외수입금(주석 1,4)	233,745,699,971	207,379,084,231
미수세외수입금대손충당금(주석 1,4)	(5,949,191,675)	(5,629,893,190)
미수정부간이전수익	125,960,070,498	142,431,945,937
단기대여금(주석 1,5)	36,267,781,931	102,853,434,468
단기대여금대손충당금	(301,783,653)	(131,004,345)
재고자산(주석 1,6)	36,483,640,766	26,137,128,765
기타유동자산(주석 1,7)	209,559,503,325	180,594,218,686
II. 투자자산	17,506,871,259,445	16,282,688,329,404
장기대여금(주석 1,5)	1,307,482,244,990	1,019,231,164,767
장기대여금대손충당금	(8,926,371,058)	(7,991,785,228)
장기투자증권(주석 1,8)	16,194,436,968,213	15,258,483,117,065
기타투자자산(주석 9)	13,878,417,300	12,965,832,800
III. 일반유형자산(주석 1,10)	8,575,727,015,864	8,630,725,255,273
토지	7,285,610,747,797	7,559,899,760,918
입목	3,011,676,180	3,011,676,180
건물	1,019,274,724,610	849,806,168,025
건물감가상각누계액	(317,092,672,787)	(275,047,495,107)
건축물	180,276,874,348	188,038,226,062
건축물감가상각누계액	(159,242,100,169)	(160,600,745,044)
기계장치	14,509,869,904	9,263,365,753
기계장치감가상각누계액	(8,114,319,205)	(7,024,921,844)
차량운반구	248,255,966,780	196,892,513,742
차량운반구감가상각누계액	(142,449,657,844)	(107,867,103,655)
집기비품	644,194,304,422	566,107,757,666
집기비품감가상각누계액	(423,634,077,072)	(400,482,583,876)
임차개량자산	10,555,405,642	1,325,405,375
임차개량자산감가상각누계액	(6,540,541,676)	(839,957,611)
건설중인일반유형자산	227,110,814,934	208,243,188,689
IV. 주민편의시설(주석 1,10)	25,646,961,128,164	24,383,436,794,934
도서관	159,478,237,973	107,745,345,629
도서관감가상각누계액	(74,574,409,254)	(74,259,647,886)
주차장	1,657,478,956,139	1,634,341,720,918
주차장감가상각누계액	(186,294,190,320)	(169,818,634,365)
공원	10,600,963,424,345	10,658,631,621,916
공원감가상각누계액	(262,271,152,980)	(292,226,497,009)
박물관및미술관	442,641,492,648	293,393,083,391
박물관및미술관감가상각누계액	(65,185,572,926)	(59,068,904,291)

서울특별시

(단위 : 원)

과 목	당해연도(2019년)	직전연도(2018년)
동물원	1,560,792,650	954,933,010
동물원감가상각누계액	(1,488,044,661)	(947,672,399)
수목원및휴양림	1,936,114,040	1,823,977,710
수목원및휴양림감가상각누계액	(419,985,182)	(412,430,115)
문화및관광시설	3,642,220,017,713	3,517,246,708,501
문화및관광시설감가상각누계액	(159,497,881,578)	(137,074,321,379)
문화및관광시설사용수익권	(44,240,266,667)	(47,932,116,667)
체육시설	1,667,886,701,382	1,644,716,700,576
체육시설감가상각누계액	(199,388,524,339)	(189,696,241,120)
사회복지시설	1,587,020,516,152	1,536,857,789,672
사회복지시설감가상각누계액	(242,599,803,621)	(213,726,109,224)
의료시설	794,117,707,816	786,185,370,733
의료시설감가상각누계액	(222,055,466,932)	(206,158,272,026)
교육시설	1,028,203,187,143	1,073,073,482,969
교육시설감가상각누계액	(119,236,788,711)	(114,818,927,803)
기타주민편의시설	5,090,951,160,771	4,430,106,861,216
기타주민편의시설감가상각누계액	(1,020,139,522,856)	(900,482,516,742)
건설중인주민편의시설	1,569,894,429,419	1,104,981,489,719
V. 사회기반시설(주석 1, 10)	79,139,634,507,744	78,303,503,435,768
도로(주석 12)	58,606,347,573,270	56,895,457,074,936
도로사용수익권	(1,332,167,206,215)	(230,780,162,105)
도시철도(주석 12)	4,420,629,043,883	4,241,028,504,540
도시철도사용수익권	(865,676,174,742)	(541,656,607,848)
상수도시설	8,234,073,873,201	8,009,959,871,128
상수도시설감가상각누계액	(3,238,483,318,773)	(3,023,926,980,169)
수질정화시설	20,677,760,135,698	20,377,566,428,502
수질정화시설감가상각누계액	(14,796,924,126,568)	(14,578,585,050,206)
하천부속시설(주석 12)	3,524,816,283,594	3,515,082,215,080
폐기물처리시설	104,718,095,860	104,971,320,020
폐기물처리시설감가상각누계액	(2,304,948,159)	(2,355,686,519)
재활용시설	258,616,716,120	258,616,716,120
재활용시설감가상각누계액	(93,711,169,406)	(88,277,125,953)
농수산기반시설	158,225,107,180	157,862,415,300
농수산기반시설감가상각누계액	(9,027,637,955)	(8,391,618,567)
기타사회기반시설	60,736,665,059	59,731,248,689
기타사회기반시설감가상각누계액	(29,687,971,891)	(28,233,928,989)
건설중인사회기반시설	3,461,693,567,588	3,185,434,801,809
VI. 기타비유동자산	778,818,564,255	595,340,120,586
보증금(주석 13)	271,855,019,950	269,483,604,600
무형자산(주석 14)	133,145,543,438	105,749,231,172
기타비유동자산(주석 15)	373,818,000,867	220,107,284,814
(자산 총계)	138,862,902,052,815	135,484,899,377,137

과 목	당해연도(2019년)	직전연도(2018년)
부채		
Ⅰ. 유동부채(주석 16)	2,181,539,313,613	1,899,768,167,826
단기차입금(주석 16-1)		38,700,000,000
유동성장기차입부채(주석 16-3)	610,881,136,380	601,919,962,460
기타유동부채(주석 17,25)	1,570,658,177,233	1,259,148,205,366
Ⅱ. 장기차입부채	4,960,440,580,170	3,194,967,611,550
장기차입금(주석 18)	863,326,305,170	836,894,846,550
지방채증권(주석 19)	4,097,114,275,000	2,358,072,765,000
Ⅲ. 기타비유동부채	3,313,882,483,337	2,812,713,976,450
퇴직급여충당부채(주석 20)	44,237,023,768	38,319,681,661
기타비유동부채(주석 21,24,25)	3,269,645,459,569	2,774,394,294,789
(부채 총계)	10,455,862,377,120	7,907,449,755,826
순자산		
Ⅰ. 고정순자산(주석 22)	106,612,067,411,660	106,338,628,972,077
고정순자산	106,612,067,411,660	106,338,628,972,077
Ⅱ. 특정순자산(주석 22)	6,354,286,144,962	6,235,426,529,579
특정순자산	6,354,286,144,962	6,235,426,529,579
Ⅲ. 일반순자산(주석 22)	15,440,686,119,073	15,003,394,119,655
일반순자산	15,440,686,119,073	15,003,394,119,655
(순자산 총계)	128,407,039,675,695	127,577,449,621,311
(부채와 순자산 총계)	138,862,902,052,815	135,484,899,377,137

재 정 상 태 표

2019년 12월 31일 현재

서울특별시

	과 목	계	일반회계
자 산			
자 산	I. 유동자산	7,214,889,577,343	3,598,103,888,697
	현금및현금성자산(주석 1,2)	2,479,840,955,252	1,044,583,019,000
	단기금융상품(주석 1,2)	3,549,208,000,000	1,600,000,000,000
	미수세금(주석 1,3)	743,764,023,612	743,764,023,612
	미수세금대손충당금(주석 1,3)	(193,689,122,684)	(193,689,122,684)
	미수세외수입금(주석 1,4)	233,745,699,971	96,321,261,740
	미수세외수입금대손충당금(주석 4)	(5,949,191,675)	(4,632,180,128)
	미수정부간이전수익	125,960,070,498	121,995,865,194
	단기대여금(주석 1,5)	36,267,781,931	1,651,610,000
	단기대여금대손충당금	(301,783,653)	(16,516,100)
	재고자산(주석 1,6)	36,483,640,766	7,132,976,567
	기타유동자산(주석 1,7)	209,559,503,325	180,992,951,496
	II. 투자자산	17,506,871,259,445	4,545,493,701,641
	장기대여금(주석 1,5)	1,307,482,244,990	122,546,978,146
	장기대여금대손충당금	(8,926,371,058)	(238,384,684)
	장기투자증권(주석 1,8)	16,194,436,968,213	3,795,563,259,790
	기타투자자산(주석 9)	13,878,417,300	627,621,848,389
	III. 일반유형자산(주석 1,10)	8,575,727,015,864	6,925,884,180,260
	토지	7,285,610,747,797	5,979,336,551,453
	입목	3,011,676,180	3,011,676,180
	건물	1,019,274,724,610	954,125,951,136
	건물감가상각누계액	(317,092,672,787)	(313,951,482,639)
	건축물	180,276,874,348	170,400,868,886
	건축물감가상각누계액	(159,242,100,169)	(151,512,021,726)
	기계장치	14,509,869,904	10,480,027,754
	기계장치감가상각누계액	(8,114,319,205)	(6,093,145,153)
	차량운반구	248,255,966,780	170,202,213,113
	차량운반구감가상각누계액	(142,449,657,844)	(111,715,504,159)
	집기비품	644,194,304,422	483,471,169,219
	집기비품감가상각누계액	(423,634,077,072)	(342,458,023,864)
	임차개량자산	10,555,405,642	10,555,405,642
	임차개량자산감가상각누계액	(6,540,541,676)	(6,540,541,676)
	건설중인일반유형자산	227,110,814,934	76,571,036,094
	IV. 주민편의시설(주석 1,10)	25,646,961,128,164	17,145,202,760,790
	도서관	159,478,237,973	130,564,378,610
	도서관감가상각누계액	(74,574,409,254)	(73,901,492,682)
	주차장	1,657,478,956,139	188,711,309,776
	주차장감가상각누계액	(186,294,190,320)	(3,090,826,625)
	공원	10,600,963,424,345	9,331,682,863,388
	공원감가상각누계액	(262,271,152,980)	(240,779,429,111)

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
1,402,262,014,793	1,831,729,067,212	555,512,036,641	(172,717,430,000)
851,742,766,730	245,004,484,786	338,510,684,736	
374,000,000,000	1,435,208,000,000	140,000,000,000	
98,856,219,763	29,970,720	38,538,247,748	
(582,390,758)		(734,620,789)	
3,871,392,639	92,812,665		
59,991,000,000	147,342,601,931		(172,717,430,000)
(185,450,000)	(99,817,553)		
		29,350,664,199	
14,568,476,419	4,151,014,663	9,847,060,747	
11,588,851,609,095	4,167,322,182,981	3,225,168,410	(2,798,021,402,682)
554,512,417,888	2,808,083,043,139	8,071,110	(2,177,668,265,293)
(1,115,922,329)	(7,572,064,045)		
11,032,062,504,536	1,366,811,203,887		
3,392,609,000		3,217,097,300	(620,353,137,389)
1,618,177,303,867	1,166,195,610	30,499,336,127	
1,276,302,592,626		29,971,603,718	
64,971,008,765		177,764,709	
(3,019,572,546)		(121,617,602)	
4,037,976,240	497,708,790	5,340,320,432	
(2,412,138,858)	(449,131,123)	(4,868,808,462)	
2,191,138,900	1,401,362,450	437,340,800	
(191,869,734)	(1,392,036,850)	(437,267,468)	
77,050,619,967	1,003,133,700		
(29,731,064,985)	(1,003,088,700)		
153,348,446,923	7,374,688,280		
(74,909,612,271)	(6,266,440,937)		
150,539,778,840			
8,496,859,466,097	4,898,901,277		
28,913,859,363			
(672,916,572)			
1,468,714,498,363	53,148,000		
(183,159,073,695)	(44,290,000)		
1,268,864,382,547	416,178,410		
(21,391,335,695)	(100,388,174)		

서울특별시

과 목		계	일반회계
자 산	박물관및미술관	442,641,492,648	307,052,452,425
	박물관및미술관감가상각누계액	(65,185,572,926)	(58,706,261,931)
	동물원	1,560,792,650	1,560,792,650
	동물원감가상각누계액	(1,488,044,661)	(1,488,044,661)
	수목원및휴양림	1,936,114,040	208,789,700
	수목원및휴양림감가상각누계액	(419,985,182)	(56,160,900)
	문화및관광시설	3,642,220,017,713	3,411,978,909,755
	문화및관광시설감가상각누계액	(159,497,881,578)	(156,390,518,865)
	문화및관광시설사용수익권	(44,240,266,667)	(44,240,266,667)
	체육시설	1,667,886,701,382	1,620,194,278,352
	체육시설감가상각누계액	(199,388,524,339)	(198,482,926,282)
	사회복지시설	1,587,020,516,152	1,558,326,942,142
	사회복지시설감가상각누계액	(242,599,803,621)	(241,721,691,102)
	의료시설	794,117,707,816	462,167,874,746
	의료시설감가상각누계액	(222,055,466,932)	(168,390,040,642)
	교육시설	1,028,203,187,143	989,537,360,843
	교육시설감가상각누계액	(119,236,788,711)	(118,907,015,711)
	기타주민편의시설	5,090,951,160,771	347,432,243,127
	기타주민편의시설감가상각누계액	(1,020,139,522,856)	(49,251,684,584)
	건설중인주민편의시설	1,569,894,429,419	151,190,925,039
	V. 사회기반시설 (주석 1, 10)	79,139,634,507,744	58,965,587,091,039
	도로(주석 12)	58,606,347,573,270	54,508,545,587,184
	도로사용수익권	(1,332,167,206,215)	
	도시철도(주석 12)	4,420,629,043,883	112,611,661,305
	도시철도사용수익권	(865,676,174,742)	
	상수도시설	8,234,073,873,201	1,967,109,709
	상수도시설감가상각누계액	(3,238,483,318,773)	(999,369,343)
	수질정화시설	20,677,760,135,698	75,014,265,617
	수질정화시설감가상각누계액	(14,796,924,126,568)	(2,162,644,897)
	하천부속시설(주석 12)	3,524,816,283,594	3,520,301,633,115
	폐기물처리시설	104,718,095,860	104,718,095,860
	폐기물처리시설감가상각누계액	(2,304,948,159)	(2,304,948,159)
	재활용시설	258,616,716,120	258,616,716,120
	재활용시설감가상각누계액	(93,711,169,406)	(93,711,169,406)
	농수산기반시설	158,225,107,180	158,225,107,180
	농수산기반시설감가상각누계액	(9,027,637,955)	(9,027,637,955)
	기타사회기반시설	60,736,665,059	59,794,243,229
	기타사회기반시설감가상각누계액	(29,687,971,891)	(29,520,281,400)
	건설중인사회기반시설	3,461,693,567,588	303,518,722,880
	VI. 기타비유동자산	778,818,564,255	315,931,109,742
	보증금(주석 13)	271,855,019,950	179,468,911,040
	무형자산(주석 14)	133,145,543,438	65,205,235,887
기타비유동자산(주석 15)	373,818,000,867	71,256,962,815	
(자산총계)	138,862,902,052,815	91,496,202,732,169	

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
135,589,040,223			
(6,479,310,995)			
1,727,324,340			
(363,824,282)			
230,241,107,958			
(3,107,362,713)			
46,368,901,120	1,323,521,910		
(563,592,389)	(342,005,668)		
28,693,574,010			
(878,112,519)			
331,779,525,560	170,307,510		
(53,631,804,725)	(33,621,565)		
38,358,235,300	307,591,000		
(22,184,000)	(307,589,000)		
4,741,146,818,044	2,372,099,600		
(970,879,773,689)	(8,064,583)		
1,417,611,490,543	1,092,013,837		
8,655,906,546,971	1,772,586,273	11,516,368,283,461	
4,097,797,300,086	4,686,000		
(1,332,167,206,215)			
4,308,017,382,578			
(865,676,174,742)			
91,385,550		8,232,015,377,942	
(23,895,332)		(3,237,460,054,098)	
23,373,112,780	744,641,090	20,578,628,116,211	
(1,363,431,578)	(547,300,067)	(14,792,850,750,026)	
2,944,092,229	1,570,558,250		
844,354,830	98,067,000		
(69,624,491)	(98,066,000)		
2,422,139,251,276		736,035,593,432	
454,117,092,699	3,506,126,407	5,264,235,407	
89,656,697,240	2,729,411,670		
63,125,156,208	776,714,737	4,038,436,606	
301,335,239,251		1,225,798,801	
32,216,174,033,522	6,010,395,059,760	12,110,869,060,046	(2,970,738,832,682)

서울특별시

과 목		계	일반회계
부 채			
부 채	I. 유동부채	2,181,539,313,613	1,192,463,318,545
	단기차입금		
	유동성장기차입부채	610,881,136,380	
	기타유동부채	1,570,658,177,233	1,192,463,318,545
	II. 장기차입부채	4,960,440,580,170	
	장기차입금	863,326,305,170	
	지방채증권	4,097,114,275,000	
	III. 기타비유동부채	3,313,882,483,337	88,447,750,991
	퇴직급여충당부채	44,237,023,768	37,587,456,372
	기타비유동부채	3,269,645,459,569	50,860,294,619
(부채총계)		10,455,862,377,120	1,280,911,069,536
순자산			
순자산	I. 고정순자산	106,612,067,411,660	83,087,495,267,976
	II. 특정순자산	6,354,286,144,962	965,868,798,227
	III. 일반순자산	15,440,686,119,073	6,161,927,596,430
(순자산총계)		128,407,039,675,695	90,215,291,662,633
(부채 와 순자산총계)		138,862,902,052,815	91,496,202,732,169

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
962,240,893,462	114,445,669,120	89,707,062,486	(177,317,630,000)
	4,600,000,000		(4,600,000,000)
620,057,069,380	105,428,697,000	58,113,000,000	(172,717,630,000)
342,183,824,082	4,416,972,120	31,594,062,486	
6,116,316,714,170	958,491,931,293	58,700,000,000	(2,173,068,065,293)
2,019,202,439,170	958,491,931,293	58,700,000,000	(2,173,068,065,293)
4,097,114,275,000			
3,219,647,023,944	7,624,817	5,780,083,585	
2,087,657,795	7,624,817	4,554,284,784	
3,217,559,366,149		1,225,798,801	
10,298,204,631,576	1,072,945,225,230	154,187,146,071	(2,350,385,695,293)
12,081,864,689,593	8,614,397,897	11,434,093,056,194	
407,488,326,295	4,928,835,436,633	52,093,583,807	
9,428,616,386,058		470,495,273,974	(620,353,137,389)
21,917,969,401,946	4,937,449,834,530	11,956,681,913,975	(620,353,137,389)
32,216,174,033,522	6,010,395,059,760	12,110,869,060,046	(2,970,738,832,682)

재 정 상 태 표

2018년 12월 31일 현재

서울특별시

	과 목	계	일반회계
자 산			
자 산	I. 유동자산	7,289,205,441,172	3,502,436,160,411
	현금및현금성자산	1,753,980,414,097	945,970,583,398
	단기금융상품	4,160,655,000,000	1,450,000,000,000
	미수세금	930,124,185,422	930,124,185,422
	미수세금대손충당금	(209,189,072,899)	(209,189,072,899)
	미수세외수입금	207,379,084,231	81,998,802,617
	미수세외수입금대손충당금	(5,629,893,190)	(4,290,952,744)
	미수정부간이전수익	142,431,945,937	141,536,576,177
	단기대여금	102,853,434,468	1,046,420,000
	단기대여금대손충당금	(131,004,345)	(10,464,200)
	재고자산	26,137,128,765	5,976,951,866
	기타유동자산	180,594,218,686	159,273,130,774
	II. 투자자산	16,282,688,329,404	4,596,619,038,341
	장기대여금	1,019,231,164,767	120,107,764,586
	장기대여금대손충당금	(7,991,785,228)	(214,164,188)
	장기투자증권	15,258,483,117,065	3,848,412,374,054
	기타투자자산	12,965,832,800	628,313,063,889
	III. 일반유형자산	8,630,725,255,273	7,048,316,740,622
	토지	7,559,899,760,918	6,255,456,551,969
	입목	3,011,676,180	3,011,676,180
	건물	849,806,168,025	838,454,513,711
	건물감가상각누계액	(275,047,495,107)	(273,239,505,400)
	건축물	188,038,226,062	177,997,939,890
	건축물감가상각누계액	(160,600,745,044)	(153,908,090,247)
	기계장치	9,263,365,753	7,156,305,763
	기계장치감가상각누계액	(7,024,921,844)	(5,140,910,039)
	차량운반구	196,892,513,742	101,837,567,755
	차량운반구감가상각누계액	(107,867,103,655)	(82,345,678,332)
	집기비품	566,107,757,666	448,002,584,307
	집기비품감가상각누계액	(400,482,583,876)	(335,576,108,403)
	임차개량자산	1,325,405,375	1,325,405,375
	임차개량자산감가상각누계액	(839,957,611)	(839,957,611)
	건설중인일반유형자산	208,243,188,689	66,124,445,704
	IV. 주민편의시설	24,383,436,794,934	17,218,552,925,877
	도서관	107,745,345,629	106,941,708,919
	도서관감가상각누계액	(74,259,647,886)	(73,456,273,176)
	주차장	1,634,341,720,918	191,217,949,777
	주차장감가상각누계액	(169,818,634,365)	(2,827,220,597)
	공원	10,658,631,621,916	9,627,701,595,847
	공원감가상각누계액	(292,226,497,009)	(269,483,428,034)

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
1,309,122,864,821	2,494,434,353,919	621,513,062,021	(638,301,000,000)
221,453,533,361	187,372,400,915	399,183,896,423	
760,000,000,000	1,950,655,000,000		
87,124,791,115	4,631	38,255,485,868	
(478,664,468)		(860,275,978)	
851,108,760	44,261,000		
235,277,000,000	354,831,014,468	150,000,000,000	(638,301,000,000)
(97,770,000)	(22,770,145)		
		20,160,176,899	
4,992,866,053	1,554,443,050	14,773,778,809	
10,568,345,800,011	4,033,954,257,924	3,225,168,410	(2,919,455,935,282)
625,027,328,600	2,573,190,798,364	8,071,110	(2,299,102,797,893)
(1,120,401,740)	(6,657,219,300)		
9,942,650,064,151	1,467,420,678,860		
1,788,809,000		3,217,097,300	(620,353,137,389)
1,550,000,580,914	877,921,202	31,530,012,535	
1,273,551,333,631		30,891,875,318	
11,148,443,325		203,210,989	
(1,675,775,826)		(132,213,881)	
4,202,256,950	497,708,790	5,340,320,432	
(1,559,636,483)	(356,435,923)	(4,776,582,391)	
268,356,740	1,401,362,450	437,340,800	
(58,508,883)	(1,391,564,190)	(433,938,732)	
93,208,112,287	1,846,833,700		
(24,020,319,262)	(1,501,106,061)		
110,958,454,440	7,142,587,880	4,131,039	
(58,140,878,990)	(6,761,465,444)	(4,131,039)	
142,118,742,985			
7,159,961,051,584	4,922,817,473		
803,636,710			
(803,374,710)			
1,443,070,623,141	53,148,000		
(166,957,753,368)	(33,660,400)		
1,030,596,310,489	333,715,580		
(22,648,668,491)	(94,400,484)		

서울특별시

과 목		계	일반회계
자 산	박물관및미술관	293,393,083,391	259,191,663,458
	박물관및미술관감가상각누계액	(59,068,904,291)	(53,386,983,645)
	동물원	954,933,010	954,933,010
	동물원감가상각누계액	(947,672,399)	(947,672,399)
	수목원및휴양림	1,823,977,710	96,653,370
	수목원및휴양림감가상각누계액	(412,430,115)	(27,296,536)
	문화및관광시설	3,517,246,708,501	3,390,751,898,987
	문화및관광시설감가상각누계액	(137,074,321,379)	(135,390,593,606)
	문화및관광시설사용수익권	(47,932,116,667)	(47,932,116,667)
	체육시설	1,644,716,700,576	1,608,481,882,886
	체육시설감가상각누계액	(189,696,241,120)	(189,056,892,818)
	사회복지시설	1,536,857,789,672	1,519,335,802,522
	사회복지시설감가상각누계액	(213,726,109,224)	(213,253,279,407)
	의료시설	786,185,370,733	454,251,504,663
	의료시설감가상각누계액	(206,158,272,026)	(158,579,405,915)
	교육시설	1,073,073,482,969	933,599,329,879
	교육시설감가상각누계액	(114,818,927,803)	(114,545,544,487)
	기타주민편의시설	4,430,106,861,216	336,354,159,353
	기타주민편의시설감가상각누계액	(900,482,516,742)	(48,762,252,765)
	건설중인주민편의시설	1,104,981,489,719	97,322,803,258
	V. 사회기반시설	78,303,503,435,768	58,926,034,514,458
	도로	56,895,457,074,936	54,675,847,415,057
	도로사용수익권	(230,780,162,105)	(230,780,162,105)
	도시철도	4,241,028,504,540	124,710,823,685
	도시철도사용수익권	(541,656,607,848)	
	상수도시설	8,009,959,871,128	1,505,249,300
	상수도시설감가상각누계액	(3,023,926,980,169)	(396,457,471)
	수질정화시설	20,377,566,428,502	62,247,860,686
	수질정화시설감가상각누계액	(14,578,585,050,206)	(1,576,014,458)
	하천부속시설	3,515,082,215,080	3,510,873,664,601
	폐기물처리시설	104,971,320,020	104,971,320,020
	폐기물처리시설감가상각누계액	(2,355,686,519)	(2,355,686,519)
	재활용시설	258,616,716,120	258,616,716,120
	재활용시설감가상각누계액	(88,277,125,953)	(88,277,125,953)
	농수산기반시설	157,862,415,300	157,862,415,300
	농수산기반시설감가상각누계액	(8,391,618,567)	(8,391,618,567)
	기타사회기반시설	59,731,248,689	59,457,851,659
	기타사회기반시설감가상각누계액	(28,233,928,989)	(28,074,141,887)
	건설중인사회기반시설	3,185,434,801,809	329,792,404,990
	VI. 기타비유동자산	595,340,120,586	320,726,354,813
	보증금	269,483,604,600	206,787,875,960
	무형자산	105,749,231,172	65,944,336,870
기타비유동자산	220,107,284,814	47,994,141,983	
(자산총계)	135,484,899,377,137	91,612,685,734,522	

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
34,201,419,933			
(5,681,920,646)			
1,727,324,340			
(385,133,579)			
126,494,809,514			
(1,683,727,773)			
35,380,065,850	854,751,840		
(242,606,844)	(396,741,458)		
17,521,987,150			
(472,829,817)			
331,779,525,560	154,340,510		
(47,560,279,166)	(18,586,945)		
139,166,562,090	307,591,000		
(22,184,000)	(251,199,316)		
4,091,154,766,763	2,597,935,100		
(851,717,858,406)	(2,405,571)		
1,006,240,356,844	1,418,329,617		
8,142,605,416,215	1,644,685,830	11,233,218,819,265	
2,219,604,973,879	4,686,000		
4,116,317,680,855			
(541,656,607,848)			
91,385,550		8,008,363,236,278	
(29,793,524)		(3,023,500,729,174)	
	744,641,090	20,314,573,926,726	
	(675,200,510)	(14,576,333,835,238)	
2,637,992,229	1,570,558,250		
175,330,030	98,067,000		
(61,721,102)	(98,066,000)		
2,345,526,176,146		510,116,220,673	
265,758,751,993	3,358,671,381	5,496,342,399	
60,180,077,240	2,515,651,400		
34,702,283,632	843,019,981	4,259,590,689	
170,876,391,121		1,236,751,710	
28,995,794,465,538	6,539,192,707,729	11,894,983,404,630	(3,557,756,935,282)

서울특별시

과 목		계	일반회계
부 채			
부 채	I. 유동부채	1,899,768,167,826	1,333,110,549,321
	단기차입금	38,700,000,000	
	유동성장기차입부채	601,919,962,460	300,000,000,000
	기타유동부채	1,259,148,205,366	1,033,110,549,321
	II. 장기차입부채	3,194,967,611,550	
	장기차입금	836,894,846,550	
	지방채증권	2,358,072,765,000	
	III. 기타비유동부채	2,812,713,976,450	64,991,225,031
	퇴직급여충당부채	38,319,681,661	32,500,569,396
	기타비유동부채	2,774,394,294,789	32,490,655,635
	(부채총계)		7,907,449,755,826
순자산			
순자산	I. 고정순자산	106,338,628,972,077	82,958,841,346,767
	II. 특정순자산	6,235,426,529,579	1,079,969,110,279
	III. 일반순자산	15,003,394,119,655	6,175,773,503,124
(순자산총계)		127,577,449,621,311	90,214,583,960,170
(부채와순자산총계)		135,484,899,377,137	91,612,685,734,522

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
643,665,266,016	464,456,946,400	96,836,406,089	(638,301,000,000)
38,700,000,000			
409,535,962,460	463,771,000,000	66,914,000,000	(638,301,000,000)
195,429,303,556	685,946,400	29,922,406,089	
4,204,215,611,550	1,224,441,797,893	65,413,000,000	(2,299,102,797,893)
1,846,142,846,550	1,224,441,797,893	65,413,000,000	(2,299,102,797,893)
2,358,072,765,000			
2,742,743,880,952		4,978,870,467	
2,076,993,508		3,742,118,757	
2,740,666,887,444		1,236,751,710	
7,590,624,758,518	1,688,898,744,293	167,228,276,556	(2,937,403,797,893)
12,234,817,758,335	8,288,444,486	11,136,681,422,489	
256,829,062,641	4,842,005,518,950	56,622,837,709	
8,913,522,886,044	-	534,450,867,876	(620,353,137,389)
21,405,169,707,020	4,850,293,963,436	11,727,755,128,074	(620,353,137,389)
28,995,794,465,538	6,539,192,707,729	11,894,983,404,630	(3,557,756,935,282)

재정운영표(기능별)

당해연도 2019년 1월 1일 ~ 2019년 12월 31일 현재

서울특별시

(단위 : 원)

과 목	총원가	사업수익	순원가	내부거래	계
I . 사업순원가	26,503,096,680,915	8,106,150,593,668	18,396,946,087,247		18,396,946,087,247
일반공공행정	6,096,965,558,585	46,864,242,998	6,050,101,315,587		6,050,101,315,587
공공질서및안전	152,988,833,020	13,636,143,427	139,352,689,593		139,352,689,593
교육	3,769,617,197,456	3,715,707,290	3,765,901,490,166		3,765,901,490,166
문화및관광	762,188,352,386	249,433,439,158	512,754,913,228		512,754,913,228
환경보호	1,926,534,813,391	1,812,925,932,236	113,608,881,155		113,608,881,155
사회복지	10,250,503,579,014	5,325,596,043,891	4,924,907,535,123		4,924,907,535,123
보건	448,440,523,101	167,828,961,562	280,611,561,539		280,611,561,539
농림해양수산	27,475,421,240	5,751,746,166	21,723,675,074		21,723,675,074
산업·중소기업	305,607,271,558	67,132,407,965	238,474,863,593		238,474,863,593
수송및교통	2,019,250,307,637	325,558,727,535	1,693,691,580,102		1,693,691,580,102
국토및지역개발	741,570,908,158	87,403,222,350	654,167,685,808		654,167,685,808
과학기술	1,953,915,369	304,019,090	1,649,896,279		1,649,896,279
II . 관리운영비			7,919,131,540,778	(5,904,957,927,816)	2,014,173,612,962
1. 인건비			1,788,846,572,308		1,788,846,572,308
급여			1,322,927,231,247		1,322,927,231,247
복리후생비			330,070,922,732		330,070,922,732
기타인건비			118,936,278,287		118,936,278,287
퇴직급여			16,912,140,042		16,912,140,042
2. 경비			229,293,560,868		229,293,560,868
도서구입및인쇄비			2,019,820,370		2,019,820,370
소모품비			4,699,261,086		4,699,261,086
홍보및광고비			248,718,830		248,718,830
지급수수료			2,855,158,657		2,855,158,657
일반유형자산수선유지비			459,775,043		459,775,043
주민편의시설수선유지비			396,535,691		396,535,691
사회기반시설수선유지비			5,860,128,150		5,860,128,150
기타자산수선유지비			-		-
교육훈련비			177,097,400		177,097,400
제세공과금			12,868,608,409		12,868,608,409
보험료및공제료			1,908,058,653		1,908,058,653
임차료			101,911,093		101,911,093
출장비			12,582,399,464		12,582,399,464
연구개발비			928,179,400		928,179,400
업무추진비			5,507,311,087		5,507,311,087
행사비			72,675,900		72,675,900
위탁대행사업비			116,821,158,793		116,821,158,793
연료비			3,660,398,568		3,660,398,568
원·정수구입비			1,032,197,600		1,032,197,600
기타운영비			57,094,166,674		57,094,166,674

당해연도 2019년 1월 1일 ~ 2019년 12월 31일 현재

서울특별시

(단위 : 원)

과 목	총원가	사업수익	순원가	내부거래	계
3. 정부간이전비용					
시도비보조금					
4. 민간등이전비용			5,900,991,407,602	(5,904,957,927,816)	(3,966,520,214)
민간보조금			35,000		35,000
전출금비용			5,885,321,244,466	(5,904,957,927,816)	(19,636,683,350)
기타이전비용			15,670,128,136		15,670,128,136
III. 비배분비용			1,535,479,573,659	(29,930,883,760)	1,505,548,689,899
1. 운영비			229,716,310,963	(29,930,883,760)	199,785,427,203
이자비용			229,716,310,963	(29,930,883,760)	199,785,427,203
2. 기타비용			1,305,763,262,696		1,305,763,262,696
자산처분손실			22,022,318,255		22,022,318,255
자산손상차손			575,430,612,906		575,430,612,906
일반유형자산감가상각비			98,413,694,249		98,413,694,249
주민편의시설감가상각비			198,258,766,322		198,258,766,322
사회기반시설감가상각비			10,425,164,553		10,425,164,553
무형자산상각비			4,922,879,058		4,922,879,058
대손상각비			338,997,779,165		338,997,779,165
기타비용			57,292,048,188		57,292,048,188
IV. 비배분수익			974,049,206,889	(29,930,883,760)	944,118,323,129
1. 자체조달수익			583,696,800,191	(29,930,883,760)	553,765,916,431
경상세외수익			169,295,242,038	(29,930,883,760)	139,364,358,278
임시세외수익			414,401,558,153		414,401,558,153
2. 기타수익			390,352,406,698		390,352,406,698
전입금수익			350,464,223,000		350,464,223,000
대손충당금환입			2,270,531,469		2,270,531,469
퇴직급여충당부채환입					-
기타비배분수익			37,617,652,229		37,617,652,229
V. 재정운영순원가 (I + II + III - IV)			26,877,507,994,795	(5,904,957,927,816)	20,972,550,066,979
VI. 일반수익			27,458,709,704,233	(5,904,957,927,816)	21,553,751,776,417
1. 자체조달수익			21,025,366,760,867		21,025,366,760,867
지방세수익			20,620,316,868,644		20,620,316,868,644
경상세외수익			13,475,235,980		13,475,235,980
임시세외수익			391,574,656,243		391,574,656,243
2. 정부간이전수익			496,616,736,625		496,616,736,625
지방교부세수익			202,652,362,000		202,652,362,000
시도비보조금반환금수익			130,370,801,425		130,370,801,425
기타정부간이전수익			163,593,573,200		163,593,573,200
3. 기타수익			5,936,726,206,741	(5,904,957,927,816)	31,768,278,925
전입금수익			5,903,483,096,766	(5,904,957,927,816)	(1,474,831,050)
기부금수익			359,000,000		359,000,000
기타일반수익			32,884,109,975		32,884,109,975
VII. 재정운영결과 (V - VI)			(581,201,709,438)		(581,201,709,438)

재정운영표(기능별)

직전연도 2018년 1월 1일 ~ 2018년 12월 31일 현재

서울특별시

(단위 : 원)

과 목	총원가	사업수익	순원가	내부거래	계
I . 사업순원가	23,555,848,874,162	7,365,873,117,778	16,189,975,756,384		16,189,975,756,384
일반공공행정	5,809,071,822,351	39,079,924,139	5,769,991,898,212		5,769,991,898,212
공공질서및안전	103,131,824,652	8,935,142,977	94,196,681,675		94,196,681,675
교육	3,543,748,762,179	720,505,980	3,543,028,256,199		3,543,028,256,199
문화및관광	609,235,422,009	216,637,940,317	392,597,481,692		392,597,481,692
환경보호	1,780,248,756,417	1,651,879,283,913	128,369,472,504		128,369,472,504
사회복지	8,513,974,551,266	4,595,421,800,002	3,918,552,751,264		3,918,552,751,264
보건	432,079,628,667	165,049,316,921	267,030,311,746		267,030,311,746
농림해양수산	20,952,265,776	6,301,723,553	14,650,542,223		14,650,542,223
산업·중소기업	207,471,635,169	25,022,193,918	182,449,441,251		182,449,441,251
수송및교통	1,930,962,895,847	500,514,890,201	1,430,448,005,646		1,430,448,005,646
국토및지역개발	602,730,748,623	155,995,725,347	446,735,023,276		446,735,023,276
과학기술	2,240,561,206	314,670,510	1,925,890,696		1,925,890,696
II . 관리운영비			7,234,631,114,343	(5,505,743,163,530)	1,728,887,950,813
1. 인건비			1,726,761,353,807		1,726,761,353,807
급여			1,286,881,793,017		1,286,881,793,017
복리후생비			321,597,544,036		321,597,544,036
기타인건비			102,501,767,027		102,501,767,027
퇴직급여			15,780,249,727		15,780,249,727
2. 경비			227,146,250,878		227,146,250,878
도서구입및인쇄비			1,846,346,894		1,846,346,894
소모품비			3,831,482,328		3,831,482,328
홍보및광고비			240,408,170		240,408,170
지급수수료			2,336,779,612		2,336,779,612
일반유형자산수선유지비			492,573,265		492,573,265
주민편의시설수선유지비			399,968,120		399,968,120
사회기반시설수선유지비			5,255,092,940		5,255,092,940
기타자산수선유지비			1,815,000		1,815,000
교육훈련비			124,911,690		124,911,690
제세공과금			11,538,131,389		11,538,131,389
보험료및공제료			1,735,964,823		1,735,964,823
임차료			1,128,479,187		1,128,479,187
출장비			13,137,198,129		13,137,198,129
연구개발비			75,240,000		75,240,000
업무추진비			5,372,691,611		5,372,691,611
행사비			256,178,320		256,178,320
위탁대행사업비			98,172,799,290		98,172,799,290
연료비			3,561,698,348		3,561,698,348
원·정수구입비			1,040,477,020		1,040,477,020
기타운영비			76,598,014,742		76,598,014,742

직전연도 2018년 1월 1일 ~ 2018년 12월 31일 현재

서울특별시

(단위 : 원)

과 목	총원가	사업수익	순원가	내부거래	계
3. 정부간이전비용			(128,388,746,982)		(128,388,746,982)
시도비보조금			(128,388,746,982)		(128,388,746,982)
4. 민간등이전비용			5,409,112,256,640	(5,505,743,163,530)	(96,630,906,890)
민간보조금			7,116,400		7,116,400
전출금비용			5,379,740,803,060	(5,505,743,163,530)	(126,002,360,470)
기타이전비용			29,364,337,180		29,364,337,180
III. 비배분비용			1,523,711,974,962	(36,592,793,670)	1,487,119,181,292
1. 운영비			147,687,431,384	(36,592,793,670)	111,094,637,714
이자비용			147,687,431,384	(36,592,793,670)	111,094,637,714
2. 기타비용			1,376,024,543,578		1,376,024,543,578
자산처분손실			23,841,097,327		23,841,097,327
자산손상차손			575,706,805,419		575,706,805,419
일반유형자산감가상각비			72,933,973,817		72,933,973,817
주민편의시설감가상각비			197,858,800,821		197,858,800,821
사회기반시설감가상각비			10,456,806,586		10,456,806,586
무형자산상각비			8,752,727,671		8,752,727,671
대손상각비			446,356,092,017		446,356,092,017
기타비용			40,118,239,920		40,118,239,920
IV. 비배분수익			832,940,647,672	(56,594,822,970)	776,345,824,702
1. 자체조달수익			774,158,960,634	(36,592,793,670)	737,566,166,964
경상세외수익			157,595,329,949	(36,592,793,670)	121,002,536,279
임시세외수익			616,563,630,685		616,563,630,685
2. 기타수익			58,781,687,038	(20,002,029,300)	38,779,657,738
전입금수익			367,809,511,000		367,809,511,000
대손충당금환입			1,274,140,451		1,274,140,451
퇴직급여충당부채환입			14,069,654		14,069,654
기타비배분수익			(310,316,034,067)	(20,002,029,300)	(330,318,063,367)
V. 재정운영순원가 (I + II + III - IV)			24,115,378,198,017	(5,485,741,134,230)	18,629,637,063,787
VI. 일반수익			25,625,903,181,295	(5,485,741,134,230)	20,140,162,047,065
1. 자체조달수익			19,658,188,333,229		19,658,188,333,229
지방세수익			19,322,379,450,180		19,322,379,450,180
경상세외수익			8,134,565,960		8,134,565,960
임시세외수익			327,674,317,089		327,674,317,089
2. 정부간이전수익			429,658,337,108		429,658,337,108
지방교부세수익			194,688,359,000		194,688,359,000
시도비보조금반환금수익			22,345,160,716		22,345,160,716
기타정부간이전수익			212,624,817,392		212,624,817,392
3. 기타수익			5,538,056,510,958	(5,485,741,134,230)	52,315,376,728
전입금수익			5,485,741,134,230	(5,485,741,134,230)	-
기부금수익			2,391,389,790		2,391,389,790
기타일반수익			49,923,986,938		49,923,986,938
VII. 재정운영결과 (V - VI)			(1,510,524,983,278)		(1,510,524,983,278)

순 자산 변동표

당해연도 2019년 1월 1일 ~ 2019년 12월 31일 현재
 직전연도 2018년 1월 1일 ~ 2018년 12월 31일 현재

서울특별시

(단위 : 원)

과 목	당해연도(2019년)	직전연도(2018년)
I. 기초순자산	127,577,449,621,311	121,725,634,876,326
II. 재정운영결과(비용-수익)	(581,201,709,438)	(1,510,524,983,278)
III. 순자산의 증가	850,063,535,062	5,460,027,387,601
1. 전기오류수정이익		
2. 회계기준변경으로생긴누적이익		4,344,246,497,110
3. 재산이관·관리전환으로생긴자산증가	10,908,316,550	38,484,036,771
4. 양여·기부로생긴자산증가	403,474,038,025	368,997,103,635
5. 기타순자산의증가	435,681,180,487	708,299,750,085
IV. 순자산의 감소	601,675,190,116	1,118,737,625,894
1. 전기오류수정손실		
2. 회계기준변경으로생긴누적손실		
3. 재산이관·관리전환으로생긴자산감소	10,908,316,550	38,484,036,771
4. 양여·기부로생긴자산감소	100,112,017,264	192,431,158,891
5. 기타순자산의감소	490,654,856,302	887,822,430,232
V. 기말순자산(I+II+III-IV)	128,407,039,675,695	127,577,449,621,311

순자산변동표

2019년 1월 1일부터 2019년 12월 31일까지

서울특별시

과 목	계	일반회계
I . 기초순자산	127,577,449,621,311	90,214,583,960,170
II . 재정운영결과(비용-수익)	(581,201,709,438)	(66,966,736,747)
III . 순자산의 증가	850,063,535,062	72,143,572,148
1. 전기오류수정이익		
2. 회계기준변경으로생긴누적이익		
3. 재산이관 · 관리전환으로생긴자산증가	10,908,316,550	4,681,400,270
4. 양여 · 기부로생긴자산증가	403,474,038,025	59,054,395,542
5. 기타순자산의증가	435,681,180,487	8,407,776,336
IV . 순자산의 감소	601,675,190,116	138,402,606,432
1. 전기오류수정손실		
2. 회계기준변경으로생긴누적손실		
3. 재산이관 · 관리전환으로생긴자산감소	10,908,316,550	6,156,637,070
4. 양여 · 기부로생긴자산감소	100,112,017,264	99,070,920,973
5. 기타순자산의감소	490,654,856,302	33,175,048,389
V . 기말순자산 (I + II + III + IV)	128,407,039,675,695	90,215,291,662,633

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
21,405,169,707,020	4,850,293,963,436	11,727,755,128,074	(620,353,137,389)
(355,869,562,496)	(84,276,288,672)	(74,089,121,523)	
614,759,784,299	8,322,514,237	154,837,664,378	
6,226,915,280	1,000		
344,419,642,483			
264,113,226,536	8,322,513,237	154,837,664,378	
457,829,651,869	5,442,931,815		
4,751,679,480			
1,041,095,291	1,000		
452,036,877,098	5,442,930,815		
21,917,969,401,946	4,937,449,834,530	11,956,681,913,975	(620,353,137,389)

순자산변동표

2018년 1월 1일부터 2018년 12월 31일까지

서울특별시

과 목	계	일반회계
I . 기초순자산	121,725,634,876,326	90,095,945,250,480
II . 재정운영결과(비용-수익)	(1,510,524,983,278)	272,961,387,344
III . 순자산의 증가	5,460,027,387,601	600,345,607,548
1. 전기오류수정이익		
2. 회계기준변경으로생긴누적이익	4,344,246,497,110	
3. 재산이관 · 관리전환으로생긴자산증가	38,484,036,771	24,972,691,187
4. 양여 · 기부로생긴자산증가	368,997,103,635	317,869,971,696
5. 기타순자산의증가	708,299,750,085	257,502,944,665
IV . 순자산의 감소	1,118,737,625,894	208,745,510,514
1. 전기오류수정손실		
2. 회계기준변경으로생긴누적손실		
3. 재산이관 · 관리전환으로생긴자산감소	38,484,036,771	104,948,670
4. 양여 · 기부로생긴자산감소	192,431,158,891	192,397,490,051
5. 기타순자산의감소	887,822,430,232	16,243,071,793
V . 기말순자산 (I + II + III + IV)	127,577,449,621,311	90,214,583,960,170

(단위 : 원)

기타특별회계	기금회계	지방공기업특별회계	내부거래
20,874,839,732,238	4,363,069,576,419	6,791,178,346,808	(399,398,029,619)
(1,180,821,396,769)	(567,972,732,396)	(34,692,241,457)	
161,675,917,289	17,076,430,725	4,901,884,539,809	(220,955,107,770)
		4,344,246,497,110	
3,431,276,484	10,080,069,100		
51,127,131,939			
107,117,508,866	6,996,361,625	557,638,042,699	(220,955,107,770)
812,167,339,276	97,824,776,104		
28,308,088,101	10,071,000,000		
22,961,777	10,707,063		
783,836,289,398	87,743,069,041		
21,405,169,707,020	4,850,293,963,436	11,727,755,128,074	(620,353,137,389)