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		140,962,899	4,225,000
		122,885,279	3,686,000
		18,077,620	539,000
		18,077,620	539,000
		95,052	2,000
		456,805	13,000
		4,873,809	146,000
		921,901	27,000
		627,221	18,000
		8,901,314	267,000

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			2,201,518	66,000

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		140,962,899	100.00%	123,745,525	100.00%	17,217,374	13.91%
		20,144,000	14.29%	19,787,000	15.99%	357,000	1.80%
		20,144,000	14.29%	19,787,000	15.99%	357,000	1.80%
		43,922,879	31.16%	34,950,857	28.24%	8,972,022	25.67%
		13,102,957	9.30%	11,817,960	9.55%	1,284,997	10.87%
		30,819,922	21.86%	23,132,897	18.69%	7,687,025	33.23%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		30,204,137	21.43%	24,344,421	19.67%	5,859,716	24.07%
		28,807,953	20.44%	22,948,237	18.54%	5,859,716	25.53%
		1,396,184	0.99%	1,396,184	1.13%	-	-
		46,691,883	33.12%	44,663,247	36.09%	2,028,636	4.54%
		26,936,653	19.11%	26,366,372	21.31%	570,281	2.16%
		19,755,230	14.01%	18,296,875	14.79%	1,458,355	7.97%
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
		140,962,899	100.00%	123,745,525	100.00%	17,217,374	13.91%
		46,089,251	32.70%	43,674,911	35.29%	2,414,340	5.53%
		26,190,966	18.58%	24,417,332	19.73%	1,773,634	7.26%
		19,898,285	14.12%	19,257,579	15.56%	640,706	3.33%
		83,130,849	58.97%	71,825,229	58.04%	11,305,620	15.74%
		52,159,157	37.00%	48,998,422	39.60%	3,160,735	6.45%
		30,971,692	21.97%	22,826,807	18.45%	8,144,885	35.68%
		545,600	0.39%	545,600	0.44%	-	-
		545,600	0.39%	545,600	0.44%	-	-
		-	-	-	-	-	-
		11,197,199	7.94%	7,699,785	6.22%	3,497,414	45.42%
		5,531,692	3.92%	4,978,521	4.02%	553,171	11.11%
	5,665,507	4.02%	2,721,264	2.20%	2,944,243	108.19%	

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		140,962,899	100.00%	123,745,525	100.00%	17,217,374	13.91%	
100		20,144,000	14.29%	19,787,000	15.99%	357,000	1.80%	
	110	20,144,000	14.29%	19,787,000	15.99%	357,000	1.80%	
		111	16,598,000	11.77%	16,241,000	13.12%	357,000	2.20%
		112	3,046,000	2.16%	3,046,000	2.46%	-	-
		113	500,000	0.35%	500,000	0.40%	-	-
200		43,922,879	31.16%	34,950,857	28.24%	8,972,022	25.67%	
	210	13,102,957	9.30%	11,817,960	9.55%	1,284,997	10.87%	
		211	1,261,431	0.89%	884,710	0.71%	376,721	42.58%
		212	1,111,440	0.79%	1,111,440	0.90%	-	-
		213	5,751,374	4.08%	5,745,374	4.64%	6,000	0.10%
		214	1,199,000	0.85%	699,000	0.56%	500,000	71.53%
		215	3,310,032	2.35%	2,934,656	2.37%	375,376	12.79%
		216	469,680	0.33%	442,780	0.36%	26,900	6.08%
	220	30,819,922	21.86%	23,132,897	18.69%	7,687,025	33.23%	
		221	1,165,490	0.83%	1,069,490	0.86%	96,000	8.98%
		222	22,992,444	16.31%	18,445,157	14.91%	4,547,287	24.65%
		223	777,369	0.55%	-	-	777,369	100.00%
		224	1,200,000	0.85%	200,000	0.16%	1,000,000	500.00%
		226	206,410	0.15%	206,410	0.17%	-	-
		227	1,010,000	0.72%	510,000	0.41%	500,000	98.04%
		228	2,565,287	1.82%	1,798,918	1.45%	766,369	42.60%

	229	902,922	0.64%	902,922	0.73%	-	-
300		-	-	-	-	-	-
	310	-	-	-	-	-	-
	311	-	-	-	-	-	-
500		30,204,137	21.43%	24,344,421	19.67%	5,859,716	24.07%
	510	28,807,953	20.44%	22,948,237	18.54%	5,859,716	25.53%
	511	28,807,953	20.44%	22,948,237	18.54%	5,859,716	25.53%
	520	1,396,184	0.99%	1,396,184	1.13%	-	-
	521	1,396,184	0.99%	1,396,184	1.13%	-	-
600		46,691,883	33.12%	44,663,247	36.09%	2,028,636	4.54%
	610	26,936,653	19.11%	26,366,372	21.31%	570,281	2.16%
	611	26,936,653	19.11%	26,366,372	21.31%	570,281	2.16%
	620	19,755,230	14.01%	18,296,875	14.79%	1,458,355	7.97%
	621	19,755,230	14.01%	18,296,875	14.79%	1,458,355	7.97%
700		-	-	-	-	-	-
	710	-	-	-	-	-	-
	711	-	-	-	-	-	-

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	140,962,899	100.00%	123,745,525	100.00%	17,217,374	13.91%
1000	37,318,832	26.47%	33,861,015	27.36%	3,457,817	10.21%
1100	1,198,321	0.85%	1,193,426	0.96%	4,895	0.41%
1110	51,001	0.04%	51,001	0.04%	—	—
1120	1,147,320	0.81%	1,142,425	0.92%	4,895	0.43%
1200	36,120,511	25.62%	32,667,589	26.40%	3,452,922	10.57%
1210	16,017,636	11.36%	15,109,589	12.21%	908,047	6.01%
1220	103,128	0.07%	103,128	0.08%	—	—
1230	10,195	0.01%	9,125	0.01%	1,070	11.73%
1240	15,321,885	10.87%	13,875,461	11.21%	1,446,424	10.42%
1250	4,667,667	3.31%	3,570,286	2.89%	1,097,381	30.74%
2000	79,809,140	56.62%	73,116,300	59.09%	6,692,840	9.15%
2100	2,395,657	1.70%	1,998,971	1.62%	396,686	19.84%
2110	1,424,808	1.01%	1,309,122	1.06%	115,686	8.84%
2120	970,849	0.69%	689,849	0.56%	281,000	40.73%
2200	21,128,488	14.99%	19,542,594	15.79%	1,585,894	8.12%
2210	3,295,369	2.34%	3,106,115	2.51%	189,254	6.09%
2220	17,182,383	12.19%	15,970,627	12.91%	1,211,756	7.59%
2230	650,736	0.46%	465,852	0.38%	184,884	39.69%
2300	41,885,273	29.71%	39,749,342	32.12%	2,135,931	5.37%
2310	6,425,261	4.56%	5,519,983	4.46%	905,278	16.40%
2320	21,680,029	15.38%	21,627,240	17.48%	52,789	0.24%
2330 가	13,779,983	9.78%	12,602,119	10.18%	1,177,864	9.35%
2400	14,399,722	10.22%	11,825,393	9.56%	2,574,329	21.77%

	2410	921,901	0.65%	1,039,200	0.84%	117,299	11.29%
	2410 가	307,661	0.22%	265,801	0.21%	41,860	15.75%
	2420	13,170,160	9.34%	10,520,392	8.50%	2,649,768	25.19%
3000		20,907,245	14.83%	14,916,487	12.05%	5,990,758	40.16%
	3100	215,366	0.15%	205,126	0.17%	10,240	4.99%
	3110	30,976	0.02%	30,736	0.02%	240	0.78%
	3120	184,390	0.13%	174,390	0.14%	10,000	5.73%
	3200	206,223	0.15%	202,623	0.16%	3,600	1.78%
	3210	84,739	0.06%	81,139	0.07%	3,600	4.44%
	3220	660	0.00%	660	0.00%	—	—
	3230	120,824	0.09%	120,824	0.10%	—	—
	3300	14,944,207	10.60%	9,930,054	8.02%	5,014,153	50.49%
	3310	656,647	0.47%	641,111	0.52%	15,536	2.42%
	3320	620,971	0.44%	620,971	0.50%	—	—
	3330	13,666,589	9.70%	8,667,972	7.00%	4,998,617	57.67%
	3400	5,541,449	3.93%	4,578,684	3.70%	962,765	21.03%
	3410	5,541,449	3.93%	4,578,684	3.70%	962,765	21.03%
4000		239,931	0.17%	182,355	0.15%	57,576	31.57%
	4100	239,931	0.17%	182,355	0.15%	57,576	31.57%
	4110	239,931	0.17%	182,355	0.15%	57,576	31.57%
5000		2,687,751	1.91%	1,669,368	1.35%	1,018,383	61.00%
	5100	363,000	0.26%	363,000	0.29%	—	—
	5110	363,000	0.26%	363,000	0.29%	—	—
	5200	801,832	0.57%	—	—	801,832	100.00%

	5210	801,832	0.57%	—	—	801,832	100.00%
	5400	1,522,919	1.08%	1,306,368	1.06%	216,551	16.58%
	5410	1,522,919	1.08%	1,306,368	1.06%	216,551	16.58%

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		17,217,374	3,457,817	6,692,840	5,990,758	57,576	1,018,383
		140,962,899	37,318,832	79,809,140	20,907,245	239,931	2,687,751
	100	1,773,634	1,030,409	689,262	53,963		
		26,190,966	16,691,770	8,523,527	975,669		
	101	1,773,634	1,030,409	689,262	53,963		
		26,190,966	16,691,770	8,523,527	975,669		
	101-01	241,191	233,524	7,127	14,794		
		13,411,592	11,720,434	1,244,484	446,674		
	101-02	183,559	172,800	7,881	2,878		
		3,659,028	3,189,828	360,116	109,084		
	101-03	54,210	1,083	53,127			
		355,346	91,321	229,953	34,072		
	101-04	1,294,674	623,002	635,381	36,291		
		8,765,000	1,690,187	6,688,974	385,839		
	200	500,653	169,422	289,787	35,162	6,282	
		15,556,829	10,386,394	2,933,808	2,153,743	82,884	
	201	141,097	32,668	88,545	13,602	6,282	
		4,961,811	2,459,339	1,223,202	1,204,343	74,927	
	201-01	116,097	32,668	63,545	13,602	6,282	
		4,919,451	2,445,979	1,194,202	1,204,343	74,927	
	201-02	25,000		25,000			
		42,360	13,360	29,000			

	202	73,280	30,520	32,440	10,320		
		949,843	561,130	264,899	123,814		
	202-01	59,780	20,520	28,940	10,320		
		619,479	265,090	254,499	99,890		
	202-02						
		276,000	259,440	6,900	9,660		
	202-03	13,500	10,000	3,500			
		41,700	32,600	3,500	5,600		
	202-04						
		12,664	4,000		8,664		
	203	5,420	420	5,000			
		2,030,000	1,702,510	239,320	81,170	7,000	
	203-01						
		171,850	162,850	6,000	3,000		
가	203-02						
		33,860	31,820	2,040			
	203-03	5,000		5,000			
		223,730	143,020	57,100	16,610	7,000	
	203-04	420	420				
		1,600,560	1,364,820	174,180	61,560		
	204	49,872	54,529	6,704	2,047		
		5,716,859	4,991,358	534,335	191,166		

	205						
		363,300	363,300				
	205-01						
		105,600	105,600				
	205-02						
		89,600	89,600				
	205-03						
		4,800	4,800				
	205-04						
		21,800	21,800				
	205-05						
		76,800	76,800				
	205-06						
		60,700	60,700				
	205-07						
		4,000	4,000				
	206	172,484	6,785	156,506	9,193		
		1,467,516	255,257	658,052	553,250	957	
	206-01	36,690		37,650	960		
		350,557		222,689	126,911	957	
	206-02	135,794	6,785	118,856	10,153		
		1,116,959	255,257	435,363	426,339		

	207	58,500	44,500	14,000			
		67,500	53,500	14,000			
	207-01	14,000		14,000			
		14,000		14,000			
	207-02	44,500	44,500				
		53,500	53,500				
	300	882,836	383,420	474,603	24,530	283	
		48,461,468	4,271,726	43,700,805	395,906	30,031	63,000
	301	654	3,351	10,288	6,000	283	
		27,965,816	1,195,507	26,508,838	231,500	29,971	
	301-01	59,947		59,947			
		25,996,137	153,888	25,842,249			
	301-02						
		106,228	106,228				
	301-04						
		5,280	5,280				
	301-05						
		799,980	799,980				
	301-08	9,410	1,751	7,659			
		412,464	44,313	144,684	206,340	17,127	
	301-09	24,283		24,000		283	
		207,113	63,798	133,861	4,640	4,814	

		301-10	18,000		18,000		
			292,684		292,684		
		301-11	7,600	1,600		6,000	
			145,930	22,020	95,360	20,520	8,030
		302					
		302-02					
		303	31,480	31,480			
			488,920	486,460		2,400	60
		304	279,699	279,699			
			1,971,405	1,971,405			
		304-01	243,854	243,854			
			1,541,576	1,541,576			
		304-02	35,845	35,845			
			408,229	408,229			
		304-03					
			21,600	21,600			
		305	52,000			52,000	
			89,455	15,455	2,000	72,000	
		306	57,890	57,890			
			224,340	224,340			

		306-01	57,890	57,890			
			224,340	224,340			
		307	462,421	11,000	484,891	33,470	
			17,551,111	299,738	17,161,367	90,006	
		307-01	27,648		27,648		
			882,964		882,964		
		307-02	514,943		514,943		
			10,617,408		10,595,408	22,000	
		307-03					
			280,500	209,200	71,300		
		307-04					
			5,000		5,000		
		307-05	80,170	11,000	57,700	33,470	
			5,725,239	50,538	5,606,695	68,006	
		307-06					
		307-07					
			40,000	40,000			
		308					
			78,821	78,821			
		308-05					
			21,227	21,227			

		308-07	10,000	10,000			
		308-08	47,594	47,594			
		311	91,600		28,600		63,000
		311-02					
		311-03	63,000				63,000
		400	10,672,727	874,566	4,210,388	5,536,762	51,011
			38,976,232	2,968,942	22,196,696	13,717,583	93,011
		401	9,228,630	364,600	3,327,698	5,536,332	
			33,294,095	1,640,480	17,995,642	13,637,973	20,000
		401-01	9,194,302	346,600	3,316,370	5,531,332	
			32,943,351	1,597,480	17,697,898	13,627,973	20,000
		401-02	5,355		5,355		
			266,455		266,455		
		401-03	28,973	18,000	5,973	5,000	
			84,289	43,000	31,289	10,000	
		402	750,730		750,730		
			3,576,846		3,533,446	43,400	

		402-01	750,730		750,730		
			3,576,846		3,533,446	43,400	
		402-02					
		403					
			365,216	2,000	363,216		
		403-02					
			365,216	2,000	363,216		
		405	693,367	509,966	131,960	430	51,011
			1,740,075	1,326,462	304,392	36,210	73,011
		405-01	693,367	509,966	131,960	430	51,011
			1,738,575	1,324,962	304,392	36,210	73,011
		405-02					
			1,500	1,500			
		500					
			440,000		440,000		
		501					
			440,000		440,000		
		501-01					
			440,000		440,000		
		600					
			454,000		154,000		300,000

		601	454,000		154,000		300,000
		601-03					
		601-04	454,000		154,000		300,000
		700	2,000,000	1,000,000	1,000,000		
			4,517,359	3,000,000	1,230,000	253,354	34,005
		701	1,000,000		1,000,000		
			1,200,000		1,200,000		
		702	1,000,000	1,000,000			
			3,317,359	3,000,000	30,000	253,354	34,005
		800	1,387,524		28,800	340,341	1,018,383
			6,366,045		630,304	3,410,990	2,324,751
		801	553,171			336,620	216,551
			5,531,692		601,504	3,407,269	1,522,919
		802	834,353		28,800	3,721	801,832
			834,353		28,800	3,721	801,832
		802-01	516,529		185		516,344
			516,529		185		516,344
		802-02	317,824		28,615	3,721	285,488
			317,824		28,615	3,721	285,488

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		122,885,279	100.00%	107,729,320	100.00%	15,155,959	14.07%
		20,144,000	16.39%	19,787,000	18.37%	357,000	1.80%
		20,144,000	16.39%	19,787,000	18.37%	357,000	1.80%
		26,364,894	21.45%	19,558,617	18.16%	6,806,277	34.80%
		10,864,129	8.84%	10,455,853	9.71%	408,276	3.90%
		15,500,765	12.61%	9,102,764	8.45%	6,398,001	70.29%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		30,204,137	24.58%	24,344,421	22.60%	5,859,716	24.07%
		28,807,953	23.44%	22,948,237	21.30%	5,859,716	25.53%
		1,396,184	1.14%	1,396,184	1.30%	-	-
		46,172,248	37.57%	44,039,282	40.88%	2,132,966	4.84%
		26,682,456	21.71%	25,921,514	24.06%	760,942	2.94%
		19,489,792	15.86%	18,117,768	16.82%	1,372,024	7.57%
		-	-	-	-	-	-
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	122,885,279	100.00%	107,729,320	100.00%	15,155,959	14.07%	
		45,004,906	36.62%	42,617,856	39.56%	2,387,050	5.60%
		25,635,208	20.86%	23,879,246	22.17%	1,755,962	7.35%
		19,369,698	15.76%	18,738,610	17.39%	631,088	3.37%
		70,361,468	57.26%	60,720,832	56.36%	9,640,636	15.88%
		51,134,723	41.61%	48,121,857	44.67%	3,012,866	6.26%
		19,226,745	15.65%	12,598,975	11.70%	6,627,770	52.61%
		363,000	0.30%	363,000	0.34%	-	-
		363,000	0.30%	363,000	0.34%	-	-
		-	-	-	-	-	-
		7,155,905	5.82%	4,027,632	3.74%	3,128,273	77.67%
		1,522,919	1.24%	1,306,368	1.21%	216,551	16.58%
	5,632,986	4.58%	2,721,264	2.53%	2,911,722	107.00%	

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	122,885,279	100.00%	107,729,320	100.00%	15,155,959	14.07%
100	20,144,000	16.39%	19,787,000	18.37%	357,000	1.80%
110	20,144,000	16.39%	19,787,000	18.37%	357,000	1.80%
111	16,598,000	13.51%	16,241,000	15.08%	357,000	2.20%
112	3,046,000	2.48%	3,046,000	2.83%	-	-
113	500,000	0.41%	500,000	0.46%	-	-
200	26,364,894	21.45%	19,558,617	18.16%	6,806,277	34.80%
210	10,864,129	8.84%	10,455,853	9.71%	408,276	3.90%
211	445,147	0.36%	445,147	0.41%	-	-
212	1,053,476	0.86%	1,053,476	0.98%	-	-
213	5,751,374	4.68%	5,745,374	5.33%	6,000	0.10%
215	3,310,032	2.69%	2,934,656	2.72%	375,376	12.79%
216	304,100	0.25%	277,200	0.26%	26,900	9.70%
220	15,500,765	12.61%	9,102,764	8.45%	6,398,001	70.29%
221	1,065,490	0.87%	969,490	0.90%	96,000	9.90%
222	10,508,063	8.55%	6,225,747	5.78%	4,282,316	68.78%
223	753,316	0.61%	-	-	753,316	100.00%
224	-	-	-	-	-	-
227	1,010,000	0.82%	510,000	0.47%	500,000	98.04%
228	1,859,896	1.51%	1,093,527	1.02%	766,369	70.08%
229	304,000	0.25%	304,000	0.28%	-	-
300	-	-	-	-	-	-

310	-	-	-	-	-	-	-
311	-	-	-	-	-	-	-
500	30,204,137	24.58%	24,344,421	22.60%	5,859,716	24.07%	
510	28,807,953	23.44%	22,948,237	21.30%	5,859,716	25.53%	
511	28,807,953	23.44%	22,948,237	21.30%	5,859,716	25.53%	
520	1,396,184	1.14%	1,396,184	1.30%	-	-	
521	1,396,184	1.14%	1,396,184	1.30%	-	-	
600	46,172,248	37.57%	44,039,282	40.88%	2,132,966	4.84%	
610	26,682,456	21.71%	25,921,514	24.06%	760,942	2.94%	
611	26,682,456	21.71%	25,921,514	24.06%	760,942	2.94%	
620	19,489,792	15.86%	18,117,768	16.82%	1,372,024	7.57%	
621	19,489,792	15.86%	18,117,768	16.82%	1,372,024	7.57%	
700	-	-	-	-	-	-	
710	-	-	-	-	-	-	
711	-	-	-	-	-	-	

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	122,885,279	100.00%	107,729,320	100.00%	15,155,959	14.07%
1000	37,318,832	30.37%	33,861,015	31.43%	3,457,817	10.21%
1100	1,198,321	0.98%	1,193,426	1.11%	4,895	0.41%
1110	51,001	0.04%	51,001	0.05%	—	—
1120	1,147,320	0.93%	1,142,425	1.06%	4,895	0.43%
1200	36,120,511	29.39%	32,667,589	30.32%	3,452,922	10.57%
1210	16,017,636	13.03%	15,109,589	14.03%	908,047	6.01%
1220	103,128	0.08%	103,128	0.10%	—	—
1230	10,195	0.01%	9,125	0.01%	1,070	11.73%
1240	15,321,885	12.47%	13,875,461	12.88%	1,446,424	10.42%
1250	4,667,667	3.80%	3,570,286	3.31%	1,097,381	30.74%
2000	66,605,329	54.20%	61,436,067	57.03%	5,169,262	8.41%
2100	2,395,657	1.95%	1,998,971	1.86%	396,686	19.84%
2110	1,424,808	1.16%	1,309,122	1.22%	115,686	8.84%
2120	970,849	0.79%	689,849	0.64%	281,000	40.73%
2200	21,128,488	17.19%	19,542,594	18.14%	1,585,894	8.12%
2210	3,295,369	2.68%	3,106,115	2.88%	189,254	6.09%
2220	17,182,383	13.98%	15,970,627	14.82%	1,211,756	7.59%
2230	650,736	0.53%	465,852	0.43%	184,884	39.69%
2300	41,333,416	33.64%	39,250,274	36.43%	2,083,142	5.31%
2310	6,425,261	5.23%	5,519,983	5.12%	905,278	16.40%
2320	21,128,172	17.19%	21,128,172	19.61%	—	—
2330 가	13,779,983	11.21%	12,602,119	11.70%	1,177,864	9.35%
2400	1,747,768	1.42%	644,228	0.60%	1,103,540	171.30%

	2410	가	307,661	0.25%	265,801	0.25%	41,860	15.75%
	2420		1,440,107	1.17%	378,427	0.35%	1,061,680	280.55%
3000			16,033,436	13.05%	10,580,515	9.82%	5,452,921	51.54%
	3100		215,366	0.18%	205,126	0.19%	10,240	4.99%
	3110		30,976	0.03%	30,736	0.03%	240	0.78%
	3120		184,390	0.15%	174,390	0.16%	10,000	5.73%
	3200		206,223	0.17%	202,623	0.19%	3,600	1.78%
	3210		84,739	0.07%	81,139	0.08%	3,600	4.44%
	3220		660	0.00%	660	0.00%	—	—
	3230		120,824	0.10%	120,824	0.11%	—	—
	3300		14,944,207	12.16%	9,930,054	9.22%	5,014,153	50.49%
	3310		656,647	0.53%	641,111	0.60%	15,536	2.42%
	3320		620,971	0.51%	620,971	0.58%	—	—
	3330		13,666,589	11.12%	8,667,972	8.05%	4,998,617	57.67%
	3400		667,640	0.54%	242,712	0.23%	424,928	175.07%
	3410		667,640	0.54%	242,712	0.23%	424,928	175.07%
4000			239,931	0.20%	182,355	0.17%	57,576	31.57%
	4100		239,931	0.20%	182,355	0.17%	57,576	31.57%
	4110		239,931	0.20%	182,355	0.17%	57,576	31.57%
5000			2,687,751	2.19%	1,669,368	1.55%	1,018,383	61.00%
	5100		363,000	0.30%	363,000	0.34%	—	—
	5110		363,000	0.30%	363,000	0.34%	—	—
	5200		801,832	0.65%	—	—	801,832	100.00%
	5210		801,832	0.65%	—	—	801,832	100.00%

5400	1,522,919	1.24%	1,306,368	1.21%	216,551	16.58%	
5410	1,522,919	1.24%	1,306,368	1.21%	216,551	16.58%	

100	20,144,000	19,787,000	357,000		
110	20,144,000	19,787,000	357,000		
111	16,598,000	16,241,000	357,000		
111 - 05	6,182,000	5,925,000	257,000	2003	= 6,182,000 6,182,000,000 - 5,925,000,000 = 가 257,000
111 - 11	9,900,000	9,800,000	100,000	2003	= 9,900,000 9,900,000,000 - 9,800,000,000 = 가 100,000
200	26,364,894	19,558,617	6,806,277		
210	10,864,129	10,455,853	408,276		
213	5,751,374	5,745,374	6,000		
213 - 01	730,744	724,744	6,000		= 30,000 30,000,000 - 24,000,000 = 가 6,000
215	3,310,032	2,934,656	375,376		
215 - 01	3,310,032	2,934,656	375,376		= 2,766,496 2,766,496,000 - 2,391,720,000 = 가 374,776 = 600
216	304,100	277,200	26,900		

	216 - 03	59,100	32,200	26,900	= 59,100 59,100,000 - 32,200,000 = 가 26,900
220		15,500,765	9,102,764	6,398,001	
221		1,065,490	969,490	96,000	
	221 - 02	952,000	856,000	96,000	= 949,939 949,939,000 - 853,939,000 = 가 96,000
222		10,508,063	6,225,747	4,282,316	
	222 - 01	10,508,063	6,225,747	4,282,316	2002 = 10,508,063 10,508,063,000 - 6,225,747,000 = 가 4,282,316
223		753,316	0	753,316	
	223 - 01	417,149	0	417,149	= 417,149
	223 - 02	336,167	0	336,167	= 336,167
227		1,010,000	510,000	500,000	
	227 - 02	1,010,000	510,000	500,000	= 950,000 950,000,000 - 450,000,000 = 가 500,000
228		1,859,896	1,093,527	766,369	
	228 - 09	1,001,369	235,000	766,369	= 99,000

					= 6,000
					= 661,369
500	30,204,137	24,344,421	5,859,716		
510	28,807,953	22,948,237	5,859,716		
511	28,807,953	22,948,237	5,859,716		
511 - 01	28,807,953	22,948,237	5,859,716	() = 28,007,953	
				28,007,953,000 - 22,948,237,000 = 가	5,059,716
				()	
				. 1 1026 =	400,000
				. 3 =	400,000
600	46,172,248	44,039,282	2,132,966		
610	26,682,456	25,921,514	760,942		
611	26,682,456	25,921,514	760,942		
611 - 01	26,682,456	25,921,514	760,942	< >	
					= 40,000
					= 11,000
				< >	

						= 12,000
				< >		= 484,000
					484,000,000 - 484,500,000	= 500
				< >		= 598
					598,000 - 561,000	= 가 37
						= 3,665
					3,665,000 - 3,780,000	= 115
						= 485
					485,000 - 400,000	= 가 85
				< >		= 208,654
						= 177,366
					177,366,000 - 168,920,000	= 가 8,446
						= 14,515
						= 157,089

600

610

611

611-01

						= 11,877,621
					11,877,621,000	- 11,931,797,000 = 54,176
						= 54,176
				5		= 278,259
					278,259,000	- 320,610,000 = 42,351
						= 114,840
						= 272,360
					272,360,000	- 302,360,000 = 30,000
				<	>	
						= 480
						= 17,046
					17,046,000	- 8,643,000 = 가 8,403
						= 7,977
					7,977,000	- 10,276,000 = 2,299
				<	>	
						= 170,000
				<	>	

600

610

611

611-01

					= 4,330
				< >	
					= 75,498
				75,498,000 - 60,648,000 = 가	14,850
					= 2,500
					= 70,000
				B	= 4,500
				4,500,000 - 4,775,000 =	275
					= 11,863
				11,863,000 - 12,610,000 =	747
620		19,489,792	18,117,768	1,372,024	
621		19,489,792	18,117,768	1,372,024	
	621 - 01	19,489,792	18,117,768	1,372,024	[]
				< >	
					= 458,000
				458,000,000 - 242,250,000 = 가	215,750
				< >	

600

610

611

611-01

						= 12,000
				<	>	
						= 697
					697,000 - 655,000	= 가 42
						= 4,276
					4,276,000 - 4,410,000	= 134
						= 566
					566,000 - 467,000	= 가 99
				<	>	
						= 208,654
						= 266,049
					266,049,000 - 253,380,000	= 가 12,669
						= 21,773
						= 366,541
					()	= 1,484,703
					1,484,703,000 - 1,491,475,000	= 6,772
						= 6,772

600

620

621

621-01

					5	= 278,259	
					278,259,000	- 320,610,000	= 42,351
							= 172,260
						= 272,360	
					272,360,000	- 302,360,000	= 30,000
					<	>	
							= 360
						= 2,756	
					2,756,000	- 1,938,000	= 가 818
							= 1,117
					1,117,000	- 1,321,000	= 204
					<	>	
							= 85,000
					<	>	
							= 2,165
					<	>	
							= 75,498

600

620

621

621-01

					75,498,000	- 60,648,000 = 가	14,850
						=	70,000
				B		= 4,500	
					4,500,000	- 4,775,000 =	275
						= 8,897	
					8,897,000	- 9,457,000 =	560
				[]			
				< >			
						=	31,396
				< >			
						= 5,000	
					5,000,000	- 3,000,000 = 가	2,000
						=	15,000
				< >			
						=	33,157
				< >			
						= 130,000	

600

620

621

621-01

					130,000,000	-	120,000,000 = 가	10,000
							= 281,115	
					281,115,000	-	264,240,000 = 가	16,875
					가 , .		= 10,076	
					10,076,000	-	16,000,000 =	5,924
							= 14,400	
					14,400,000	-	13,464,000 = 가	936
					<	>		
							=	6,000
							= 18,000	
					18,000,000	-	20,000,000 =	2,000
					<	>		
					가		=	5,000
							=	947
					<	>		
							=	146,000
					<	>		

600

620

621

621-01

				= 3,180
	122,885,279	107,729,320	15,155,959	

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1000		29,367,705	26,007,227	3,360,478	[10,500	247,146	3,102,832]
1100		1,198,321	1,193,426	4,895					
1120		1,147,320	1,142,425	4,895					
1121		762,420	757,525	4,895					
100		718,120	718,525	405					
110		438,864	442,207	3,343					
101		438,864	442,207	3,343					
		350,385	356,225	5,840	01				
						. 4	2,285,200	* 1	* 12 = 27,423
						. 5	2,077,100	* 2	* 12 = 49,851
						. 6	1,727,600	* 2	* 12 = 41,463
						. 7	1,366,900	* 3	* 12 = 49,209
						. 8	1,005,700	* 1	* 12 = 12,069
						. 8	1,252,800	* 4	* 12 = 60,135
						. 9	1,081,800	* 2	* 12 = 25,964
							266,114,000	-	270,550,000 = 4,436

1000

1100

1120

1121

110

101

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						· 266,114,000 * 2/12 = 44,353	
						· 266,114,000 * 1.8/12 = 39,918	
					84,271,000 - 85,675,000 =		1,404
		88,479	85,982	2,497	02		
						· 5 8,062 * 2 * 35 * 6 = 3,387	
						8,062 * 2 * 40 * 6 = 3,870	
						· 6 6,840 * 2 * 35 * 6 = 2,873	
						6,840 * 2 * 40 * 6 = 3,284	
						· 7 6,138 * 3 * 35 * 6 = 3,867	
						6,138 * 3 * 40 * 6 = 4,420	
						· 8 5,500 * 5 * 35 * 6 = 5,775	
						5,500 * 5 * 40 * 6 = 6,600	
						· 9 4,932 * 2 * 35 * 6 = 2,072	
						4,932 * 2 * 40 * 6 = 2,368	
						38,516,000 - 36,199,000 =	2,317
						가	

1000

1100

1120

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					. 가
					- 30,000 * 15 * 0.78 * 12 = 4,212
					- 20,000 * 15 * 1.48 * 12 = 5,328
					.
					- 355,200 * 15 * 0.16 * 4 = 3,410
					- (1,2)
					43,800 * 15 * 0.20 * 4 * 2/3 = 351
					- (3)
					188,800 * 15 * 0.20 * 4 * 1/3 = 756
					.
					-25 130,000 * 5 * 12 = 7,800
					-20 110,000 * 3 * 12 = 3,960
					-15 80,000 * 2 * 12 = 1,920
					-10 60,000 * 5 * 12 = 3,600
					.
					266,114,000 * 6% * 1/3 = 5,323
					.
					2,285,200 * 10% * 12 = 2,743

1000

1100

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					.
					-4 100,000 * 1 * 12 = 1,200
					-5 80,000 * 2 * 12 = 1,920
					-6 60,000 * 2 * 12 = 1,440
					-7 50,000 * 10 * 12 = 6,000
					49,963,000 - 49,783,000 = 가 180
120	279,256	276,318	2,938		
202	19,800	18,000	1,800		
	17,200	15,400	1,800	01	
					80,000 * 15 * 6 = 7,200
					100,000 * 15 * 6 = 9,000
					16,200,000 - 14,400,000 = 가 1,800
204	144,459	145,974	1,515		
					.
					90,000 * 15 * 12 = 16,200
					.
					-4 5 140,000 * 3 * 12 = 5,040

					$-67 \quad 130,000 \quad * 5 \quad * 12 = 7,800$ $-8 \quad 120,000 \quad * 7 \quad * 12 = 10,080$ $\cdot \quad \text{가} \quad 266,114,000 \quad * 1/12 \quad * 150\% = 33,265$ $\cdot \quad \text{가} \quad 266,114,000 \quad * 1/12 \quad * 250\% = 55,441$ $\cdot \quad \text{가} \quad 266,114,000 \quad * 18/288 = 16,633$ $144,459,000 \quad - \quad 145,974,000 \quad = \quad 1,515$
206	7,011	4,358	2,653		
	7,011	4,358	2,653	02	
					$24,210 \quad * 1 \quad * 180 = 4,358$ $26,530 \quad * 1 \quad * 100 = 2,653$ $7,011,000 \quad - \quad 4,358,000 \quad = \quad \text{가} \quad 2,653$
200	44,300	39,000	5,300		
220	44,300	39,000	5,300		
405	9,100	3,800	5,300		
	9,100	3,800	5,300	01	
					$2,000,000 \quad * 1 \quad = \quad 2,000$

1000

1100

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120

204

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									3,000,000 * 1 = 3,000
									300,000 * 1 = 300
1200	28,169,384	24,813,801	3,355,583	[10,500	247,146	3,097,937]	
1210	16,017,636	15,109,589	908,047	[	31,396	876,651]	
1211	90,190	86,710	3,480						
100	90,190	86,710	3,480						
120	90,190	86,710	3,480						
202	33,480	30,000	3,480						
	33,480	30,000	3,480	01					
						80,000	* 29 * 6 = 13,920		
						100,000	* 29 * 6 = 17,400		
						31,320,000	- 27,840,000 = 가		3,480
1212	14,577,952	14,174,460	403,492						
100	14,572,952	14,174,460	398,492						
110	10,062,398	9,738,352	324,046						
101	10,062,398	9,738,352	324,046						
	8,065,210	7,830,631	234,579	01					

1000

1100

1120

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220

405

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				(2)	
				.	= 67,025
				.	= 62,816
				129,841,000 - 122,917,000 =	가 6,924
				(390)	
				.	
				-4 2,285,200 * 3 * 12	= 82,268
				-5 2,077,100 * 15 * 12	= 373,878
				-6 1,727,600 * 57 * 12	= 1,181,679
				-7 1,366,900 * 113 * 12	= 1,853,517
				-8 1,005,700 * 116 * 12	= 1,399,935
				-9 718,000 * 7 * 12	= 60,312
				.	
				- 7 1,474,500 * 10 * 12	= 176,940
				- 8 1,252,800 * 20 * 12	= 300,672
				- 9 1,081,800 * 39 * 12	= 506,283
				- 10 931,600 * 5 * 12	= 55,896

1000

1200

1210

1212

110

101

						$985,600 * 3 * 12 = 35,482$ $6,026,862,000 - 5,853,960,000 = 가 172,902$ $6,026,862,000 * 2/12 = 1,004,477$ $6,026,862,000 * 1.8/12 = 904,030$ $1,908,507,000 - 1,853,754,000 = 가 54,753$	
		1,997,188	1,907,721	89,467	02		
						$8,062 * 15 * 35 * 6 = 25,396$ $8,062 * 15 * 40 * 6 = 29,024$ $6,840 * 57 * 35 * 6 = 81,875$ $6,840 * 57 * 40 * 6 = 93,572$ $6,138 * 123 * 35 * 6 = 158,545$ $6,138 * 123 * 40 * 6 = 181,194$ $5,500 * 136 * 35 * 6 = 157,080$ $5,500 * 136 * 40 * 6 = 179,520$ $4,932 * 46 * 35 * 6 = 47,644$	

	4,932	*	46	*	40	*	6	=	54,450	
·	10	4,462	*	5	*	35	*	6	=	4,686
	4,462	*	5	*	40	*	6	=	5,355	
·	4,341	*	3	*	35	*	6	=	2,735	
	4,341	*	3	*	40	*	6	=	3,126	
1,024,202,000	-	944,928,000	=	가	79,274					
	14,666	*	4	*	365	=	21,413			
21,413,000	-	21,423,000	=	10						
	11,899	*	1	*	365	*	50%	=	2,172	
2,172,000	-	2,174,000	=	2						
	40,615	*	4	*	14	=	2,275			
2,275,000	-	2,277,000	=	2						
·	가									
-	30,000	*	390	*	0.78	*	12	=	109,512	
-	20,000	*	390	*	1.48	*	12	=	138,528	

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1200

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1212

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					.		
					-	355,200 * 390 * 0.16 * 4 = 88,658	
					-	(1,2)	
						43,800 * 390 * 0.20 * 4 * 2/3 = 9,111	
					-	(3)	
						188,800 * 390 * 0.20 * 4 * 1/3 = 19,636	
					.		
					-25	130,000 * 65 * 12 = 101,400	
					-20	110,000 * 69 * 12 = 91,080	
					-15	80,000 * 61 * 12 = 58,560	
					-10	60,000 * 91 * 12 = 65,520	
					-5	50,000 * 102 * 12 = 61,200	
					.		
					-	30,000 * 20 * 12 = 7,200	
					-	20,000 * 11 * 12 = 2,640	
					.	30,000 * 5 * 12 = 1,800	
					.	6,026,862,000 * 6% * 1/3 = 120,538	

							. 2,285,200 * 3 * 10% * 12 = 8,227
							.
							-5 25,000 * 5 * 12 = 1,500
							-6 7 15,000 * 51 * 12 = 9,180
							-8 10,000 * 29 * 12 = 3,480
							. 가
							- 50,000 * 1 * 12 = 600
							- 30,000 * 29 * 12 = 10,440
							- 20,000 * 13 * 12 = 3,120
							.
							- 7 25,000 * 3 * 12 = 900
							- 8 20,000 * 1 * 12 = 240
							. 40,000 * 23 * 12 = 11,040
							. 30,000 * 43 * 12 = 15,480
							.
							-3 50,000 * 5 * 12 = 3,000
							-1 3 30,000 * 2 * 12 = 720

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					· (8) 16,000 * 3 * 12 = 576 · 30,000 * 2 * 12 = 720 · 30,000 * 7 * 12 = 2,520 947,126,000 - 936,919,000 = 가 10,207
120	4,510,554	4,436,108	74,446		
202	63,400	53,400	10,000		
	30,000	20,000	10,000	03	
					() = 30,000 30,000,000 - 20,000,000 = 가 10,000
204	3,393,634	3,329,188	64,446		
					· 90,000 * 390 * 12 = 421,200 · - 4 5 140,000 * 18 * 12 = 30,240 - 6 7 130,000 * 180 * 12 = 280,800 - 8 120,000 * 190 * 12 = 273,600 · 가 6,026,862,000 * 1/12 * 150% = 753,358

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					· 가	6,026,862,000 * 1/12 * 250% = 1,255,597
					· 가	
					-	62,816,000 * 55% * 18/288 = 2,160
					-	6,026,862,000 * 18/288 = 376,679
						3,393,634,000 - 3,329,188,000 = 가 64,446
200		5,000	0	5,000		
220		5,000	0	5,000		
405		5,000	0	5,000		
		5,000	0	5,000	01	
					()	= 5,000
1213		182,951	179,243	3,708	[31,396 27,688]	
100		136,175	163,863	27,688		
120		136,175	163,863	27,688		
206		42,619	70,414	27,795		
		42,619	70,414	27,795	02	
						= 7,317

1000

1200

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120

204

					7,317,000 - 13,794,000 = 6,477
					. = 18,926
					18,926,000 - 35,697,000 = 16,771
					. = 3,091
					3,091,000 - 5,820,000 = 2,729
					. = 2,062
					2,062,000 - 3,880,000 = 1,818
301	12,746	12,639	107		
	1,746	1,639	107	08	
					= 1,746
					1,746,000 - 1,639,000 = 가 107
200	31,396	0	31,396	[31,396]	
210	31,396	0	31,396	[31,396]	
206	31,396	0	31,396	[31,396]	
	31,396	0	31,396	02	
					= 31,396
				[31,396]	

1214	1,166,543	669,176	497,367	
100	255,819	250,768	5,051	
120	255,819	250,768	5,051	
201	229,862	224,965	4,897	
	229,862	224,965	4,897	01
				<p style="text-align: right;">350,000 * 6 = 2,100</p> <p style="text-align: right;">2,100,000 - 1,050,000 = 가 1,050</p> <p style="text-align: right;">42,400 * 8 = 340</p> <p style="text-align: center;">S/W</p> <p style="text-align: right;">· Vms enterprise() 1,257,000 * 1 = 1,257</p> <p style="text-align: right;">· Vms/Vi Robot(site) 15,000 * 150 = 2,250</p>
301	4,530	4,376	154	
	3,430	3,276	154	08
				<p style="text-align: right;">= 3,430</p> <p style="text-align: right;">3,430,000 - 3,276,000 = 가 154</p>
200	910,724	414,408	496,316	
220	879,224	382,908	496,316	

(:)

207	53,500	9,000	44,500			
	53,500	9,000	44,500	02	()	= 44,500
405	823,724	371,908	451,816			
	823,724	371,908	451,816	01		= 410,000
					1,700,000 * 95 = 161,500	
					161,500,000 - 136,000,000 = 가	25,500
					15,766,000 * 1 =	15,766
					() 550,000 * 1 =	550
400	0	4,000	4,000			
420	0	4,000	4,000			
306	0	4,000	4,000			
	0	4,000	4,000	01		= 0
					0 - 4,000,000 =	4,000
1230	10,195	9,125	1,070			

(:)

1231	10,195	9,125	1,070		
100	8,120	7,050	1,070		
120	8,120	7,050	1,070		
301	1,070	0	1,070		
	1,070	0	1,070	08	
					. () 23,600 * 1 * 7 = 166
					. 3,000 * 25 * 1 * 7 = 525
					. 1,400 * 25 * 1 * 7 = 245
					. 133,910 * 1 = 134
1240	7,659,358	6,305,973	1,353,385	[10,500 215,750 1,127,135]	
1241	457,012	448,189	8,823		
100	402,126	397,803	4,323		
110	66,587	65,504	1,083		
101	66,587	65,504	1,083		
	66,587	65,504	1,083	03	

1000

1200

1230

1231

120

301

.		1,160,800	* 2	* 12	= 27,860	
.						
-		27,860,000	* 2/12	= 4,644		
-		27,860,000	* 1.8/12	= 4,179		
.						
-						
		5,219	* 1	* 3	* 365	* 50% = 2,858
-		13,917	* 1	* 365	* 50%	= 2,540
.	가					= 1,920
.						
-		188,800	* 1	* 4	= 756	
.		10,000	* 1	* 12	= 120	
.						= 1,920
.						= 1,200
.						
-						= 2,160
-						= 2,880

1000

1200

1240

1241

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101

					- 가 27,860,000 * 1/12 * 150% = 3,483 - 가 27,860,000 * 1/12 * 250% = 5,805 - 가 27,860,000 * 18/288 = 1,742 . = 2,520 66,587,000 - 65,504,000 = 가 1,083
120	335,539	332,299	3,240		
202	29,160	25,920	3,240		
	29,160	25,920	3,240	01	
					80,000 * 27 * 6 = 12,960 100,000 * 27 * 6 = 16,200 29,160,000 - 25,920,000 = 가 3,240
200	54,886	50,386	4,500		
220	54,886	50,386	4,500		
405	54,886	50,386	4,500		
	54,886	50,386	4,500	01	
					7,000,000 * 1 = 7,000 3,000,000 * 1 = 3,000

1000

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101

						10,000,000	-	7,000,000 = 가 3,000
								500,000 * 1 = 500
								1,000,000 * 1 = 1,000
1242	4,609,990	3,615,399	994,591					
100	4,389,990	3,457,289	932,701					
110	1,810,187	1,187,185	623,002					
101	1,810,187	1,187,185	623,002					
	1,690,187	1,067,185	623,002	04				
								= 135,271
						135,271,000	-	116,269,000 = 가 19,002
								= 1,000,000
						1,000,000,000	-	400,000,000 = 가 600,000
								= 4,000
120	2,579,803	2,270,104	309,699					
303	465,860	435,860	30,000					
								= 430,000
						430,000,000	-	400,000,000 = 가 30,000

	304	1,949,805	1,670,106	279,699	
		1,541,576	1,297,722	243,854	01
					= 487,709
					487,709,000 - 243,855,000 = 가 243,854
		408,229	372,384	35,845	02
					= 408,229
					408,229,000 - 372,384,000 = 가 35,845
	400	220,000	158,110	61,890	
	420	220,000	158,110	61,890	
	306	220,000	158,110	61,890	
		220,000	158,110	61,890	01
					= 220,000
					220,000,000 - 158,110,000 = 가 61,890
	1243	245,767	236,366	9,401	
	100	245,767	236,366	9,401	
	120	245,767	236,366	9,401	
	201	149,256	142,466	6,790	

1000

1200

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1242

120

304

	149,256	142,466	6,790	01	
					· 1,000 * 2,000 = 2,000
					·
					- 1,500,000 * 1 = 1,500
					- 500,000 * 1 = 500
					· (,) 150,000 * 17 = 2,550
					· 80,000 * 5 = 400
					400,000 - 160,000 = 가 240
206	531	0	531		
	531	0	531	02	
					26,530 * 4 * 5 = 531
301	60,540	59,140	1,400		
	2,560	1,160	1,400	11	
					· 20,000 * 5 * 7 = 700
					· 20,000 * 5 * 7 = 700

1000 1200 1240 1243 120 201

	303	1,940	1,260	680	
					.
					- 100,000 * 1 = 100
					- 50,000 * 1 = 50
					.
					- 200,000 * 1 = 200
					- 100,000 * 1 = 100
					.
					100,000 * 2 = 200
					30,000 * 3 = 90
					90,000 - 60,000 = 가 30
1244		288,591	277,591	11,000	[11,000]
200		115,716	104,716	11,000	[11,000]
210		105,538	94,538	11,000	[11,000]
307		34,540	23,540	11,000	[11,000]
		34,540	23,540	11,000	05

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1200

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1243

120

303

(:)

						= 34,540
						[11,000]
						[6,000]
						[17,540]
						34,540,000 - 23,540,000 = 가 11,000
						[11,000]
1245	309,563	293,923	15,640			
100	159,563	157,523	2,040			
120	159,563	157,523	2,040			
201	159,563	157,523	2,040			
	159,563	157,523	2,040	01		
					. TRS	20,000 * 13 * 6 = 1,560
					.	40,000 * 2 * 6 = 480
200	150,000	136,400	13,600			
220	150,000	136,400	13,600			
401	95,500	87,500	8,000			

1000

1200

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1244

210

307

		95,500	87,500	8,000	01	
						8,000,000 * 1 = 8,000
	405	54,500	48,900	5,600		
		54,500	48,900	5,600	01	
					.	450,000 * 1 = 450
					.	250,000 * 5 = 1,250
					.	1,100,000 * 2 = 2,200
						1,700,000 * 1 = 1,700
1246		189,836	186,776	3,060		
	100	183,276	180,216	3,060		
	120	183,276	180,216	3,060		
	202	25,140	22,500	2,640		
		23,760	21,120	2,640	01	
						80,000 * 22 * 6 = 10,560
						100,000 * 22 * 6 = 13,200
						23,760,000 - 21,120,000 = 가 2,640

(:)

	301	16,001	15,581	420	
		15,521	15,101	420	08
					= 4,056
					4,056,000 - 3,636,000 = 가 420
1248		116,350	112,980	3,370	
	100	23,750	20,380	3,370	
	120	23,750	20,380	3,370	
	201	8,150	6,620	1,530	
		8,150	6,620	1,530	01
					50,000 * 9 * 3 = 1,350
					.
					- 8,000 * 15 = 120
					- 20,000 * 3 = 60
	202	11,700	10,860	840	
		7,560	6,720	840	01
					80,000 * 7 * 6 = 3,360

1000

1200

1240

1246

120

301

(:)

					100,000 * 7 * 6 = 4,200			
					7,560,000 - 6,720,000 = 가			840
	301	200	0	200				
		200	0	200	11			
					()	50,000 * 4 =		200
	303	800	0	800				
						50,000 * 2 =		100
					.	300,000 * 1 =		300
					.	200,000 * 2 =		400
1249		1,436,369	1,128,869	307,500	[	500	215,750	92,250]
	200	1,430,388	1,122,888	307,500	[	500	215,750	92,250]
	210	1,430,388	1,122,888	307,500	[	500	215,750	92,250]
	201	2,000	0	2,000	[	760	716	524]
		2,000	0	2,000	01			
								= 2,000
					[	760	716	524]

1000

1200

1240

1248

120

202

401	1,274,500	969,000	305,500	[	1,260	215,034	91,726]
	1,231,500	944,000	287,500	01			
							= 1,231,500
							[467,970]
							[440,877]
							[322,653]
					1,231,500,000	-	944,000,000 = 가 287,500
				[	4,030	204,877	86,653]
	43,000	25,000	18,000	03			
							= 43,000
							[15,270]
							[16,407]
							[11,323]
					43,000,000	-	25,000,000 = 가 18,000
				[	2,770	10,157	5,073]
1250	4,379,067	3,285,986	1,093,081				
1251	331,407	325,767	5,640				

100	329,707	324,067	5,640		
120	329,707	324,067	5,640		
202	53,760	48,120	5,640		
	53,760	48,120	5,640	01	
					80,000 * 47 * 6 = 22,560
					100,000 * 47 * 6 = 28,200
					50,760,000 - 45,120,000 = 가 5,640
1253	545,287	513,257	32,030		
100	281,295	278,415	2,880		
120	281,295	278,415	2,880		
202	26,070	23,190	2,880		
	26,070	23,190	2,880	01	
					80,000 * 24 * 6 = 11,520
					100,000 * 24 * 6 = 14,400
					25,920,000 - 23,040,000 = 가 2,880
200	263,992	234,842	29,150		
220	263,992	234,842	29,150		

(:)

	405	263,992	234,842	29,150	
		263,992	234,842	29,150	01
					150,000 * 1 = 150
					75,000 * 4 = 300
					1,700,000 * 1 = 1,700
					27,000,000 * 1 = 27,000
	1254	91,585	90,104	1,481	
	100	17,035	15,554	1,481	
	120	17,035	15,554	1,481	
	201	12,121	10,640	1,481	
		12,121	10,640	1,481	01
					. = 7,801
					7,801,000 - 7,089,000 = 가 712
					. = 4,320
					4,320,000 - 3,551,000 = 가 769
	1255	3,281,370	2,227,440	1,053,930	

100	172,730	158,800	13,930			
120	172,730	158,800	13,930			
201	145,075	131,145	13,930			
	145,075	131,145	13,930	01		
					650 * 38.3 * 8 * 90 = 17,925	
					17,925,000 - 13,995,000 = 가	3,930
					= 32,951	
					32,951,000 - 22,951,000 = 가	10,000
200	108,640	68,640	40,000			
220	108,640	68,640	40,000			
401	104,800	64,800	40,000			
	104,800	64,800	40,000	01		
						= 10,000
						= 30,000
400	3,000,000	2,000,000	1,000,000			
420	3,000,000	2,000,000	1,000,000			

1000

1200

1250

1255

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201

(:)

	702	3,000,000	2,000,000	1,000,000	
					= 3,000,000
				3,000,000,000 - 2,000,000,000 = 가	1,000,000

1000 1200 1250 1255 420 702

2000		66,554,129	61,384,867	5,169,262	[569,521	998,575	3,601,166]			
2100		2,344,457	1,947,771	396,686	[52,000	29,000	315,686]			
2110		1,424,808	1,309,122	115,686	[12,000	12,000	91,686]			
2111		102,675	51,875	50,800						
2000	100	97,260	46,460	50,800						
	120	97,260	46,460	50,800						
	201	46,260	21,260	25,000						
					29,000	4,000	25,000	02		
					2003	=	25,000			
	202	20,400	18,600	1,800						
	301	17,640	15,840	1,800						
					80,000	* 15	* 6	= 7,200		
					100,000	* 15	* 6	= 9,000		
					16,200,000	-	14,400,000	= 가	1,800	
	301	26,000	2,000	24,000						
					26,000	2,000	24,000	09		
							2003	=	24,000	

2000

2100

2110

2111

120

201

2112	157,331	108,331	49,000	[12,000 12,000 25,000]	
200	112,450	63,450	49,000	[12,000 12,000 25,000]	
210	83,200	59,200	24,000	[12,000 12,000]	
401	24,000	0	24,000	[12,000 12,000]	
	24,000	0	24,000	01	
				[12,000 12,000]	24,000,000 * 1 = 24,000
220	29,250	4,250	25,000		
401	28,000	3,000	25,000		
	28,000	3,000	25,000	01	
					= 25,000
2113	1,164,802	1,148,916	15,886		
100	1,030,702	968,816	61,886		
110	501,735	474,277	27,458		
101	501,735	474,277	27,458		
	325,478	303,691	21,787	01	

					. 5	2,077,100	* 1	* 12	= 24,926	
					. 6	1,727,600	* 3	* 12	= 62,194	
					. 7	1,366,900	* 2	* 12	= 32,806	
					. 8	1,005,700	* 4	* 12	= 48,274	
					. 7	1,474,500	* 1	* 12	= 17,694	
					. 9	1,081,800	* 3	* 12	= 38,945	
					. 10	931,600	* 2	* 12	= 22,359	
						247,198,000	-	230,651,000	= 가	16,547
					.			247,198,000	* 2/12	= 41,200
					.			247,198,000	* 1.8/12	= 37,080
						78,280,000	-	73,040,000	= 가	5,240
		106,935	101,264	5,671	02					
					. 5	8,062	* 1	* 45	* 6	= 2,177
						8,062	* 1	* 50	* 6	= 2,419
					. 6	6,840	* 3	* 45	* 6	= 5,541

2000 2100 2110 2113 110 101

							6,840	* 3	* 50	* 6	= 6,156	
						. 7	6,138	* 3	* 45	* 6	= 4,972	
							6,138	* 3	* 50	* 6	= 5,525	
						. 8	5,500	* 4	* 45	* 6	= 5,940	
							5,500	* 4	* 50	* 6	= 6,600	
						. 9	4,932	* 3	* 45	* 6	= 3,995	
							4,932	* 3	* 50	* 6	= 4,439	
						. 10	4,462	* 2	* 45	* 6	= 2,410	
							4,462	* 2	* 50	* 6	= 2,678	
							52,852,000	-	47,796,000	=	가	5,056
								11,899	* 1	* 365	= 4,344	
							4,344,000	-	4,346,000	=		2
						. 가						
						-	30,000	* 16	* 0.78	* 12	= 4,493	
						-	20,000	* 16	* 1.48	* 12	= 5,684	
						.						

2000

2100

2110

2113

110

101

						- 355,200 * 16 * 0.16 * 4 = 3,638
						- (1,2)
						43,800 * 16 * 0.20 * 4 * 2/3 = 374
						- (3)
						188,800 * 16 * 0.20 * 4 * 1/3 = 806
						.
						-25 130,000 * 3 * 12 = 4,680
						-20 110,000 * 1 * 12 = 1,320
						-15 80,000 * 6 * 12 = 5,760
						-10 60,000 * 1 * 12 = 720
						-5 50,000 * 5 * 12 = 3,000
						.
						247,198,000 * 6% * 1/3 = 4,944
						.
						- 30,000 * 1 * 12 = 360
						- 20,000 * 6 * 12 = 1,440
						.
						-6 7 15,000 * 2 * 12 = 360

2000

2100

2110

2113

110

101

					100,000 * 14 * 6 = 8,400
					15,120,000 - 13,440,000 = 가 1,680
204	139,130	132,221	6,909		
					. 90,000 * 16 * 12 = 17,280
					. -5 140,000 * 1 * 12 = 1,680
					-6 7 130,000 * 6 * 12 = 9,360
					-8 120,000 * 9 * 12 = 12,960
					. 가 247,198,000 * 1/12 * 150% = 30,900
					. 가 247,198,000 * 1/12 * 250% = 51,500
					. 가 247,198,000 * 18/288 = 15,450
					139,130,000 - 132,221,000 = 가 6,909
206	72,636	54,956	17,680		
	33,862	16,182	17,680	02	
					. 27,350 * 3 * 210 = 17,231

2000

2100

2110

2113

120

202

							17,231,000	* 2.6% = 449
301		32,659	25,000	7,659				
		7,659	0	7,659	08			
						()	23,600	* 6 * 8 = 1,133
							3,000	* 25 * 6 * 8 = 3,600
							1,400	* 25 * 6 * 8 = 1,680
							133,910	* 6 = 804
							73,600	* 6 = 442
200		134,100	180,100	46,000				
220		134,100	180,100	46,000				
307		9,800	64,800	55,000				
		9,800	64,800	55,000	05			
								= 5,000
						5,000,000	- 60,000,000	= 55,000
401		57,500	48,500	9,000				
		57,500	48,500	9,000	01			

2000

2100

2110

2113

120

206

				2,500,000 * 3 = 7,500		
				= 1,500		
2120	919,649	638,649	281,000	[40,000	17,000	224,000]
2121	919,649	638,649	281,000	[40,000	17,000	224,000]
100	419,324	401,324	18,000			
120	419,324	401,324	18,000			
301	327,354	309,354	18,000			
	292,684	274,684	18,000	10	.	
				.		
				-	1,044,000	* 1 * 12 = 12,528
				-	12,528,000	* 6/12 = 6,264
				-	200,000	* 12 = 2,400
				-가	12,528,000	* 1/12 * 250% = 2,610
				-가	12,528,000	* 1/12 * 150% = 1,566
				.		
				-	889,000	* 1 * 12 = 10,668

2000

2100

2110

2113

220

401

					-	10,668,000 * 6/12 = 5,334
					-	200,000 * 12 = 2,400
					-가	10,668,000 * 1/12 * 250% = 2,223
					- 가	10,668,000 * 1/12 * 150% = 1,334
					.	
					-	653,000 * 7 * 12 = 54,852
					-	54,852,000 * 6/12 = 27,426
					-	150,000 * 7 * 12 = 12,600
					-가	54,852,000 * 1/12 * 250% = 11,428
					- 가	54,852,000 * 1/12 * 150% = 6,857
					.	= 43,200
					.	= 13,374
					.	= 22,720
					.	= 18,500
					.	= 34,400
					292,684,000 -	274,684,000 = 가 18,000
200		500,325	237,325	263,000	[	40,000 17,000 206,000]

2000

2100

2120

2121

120

301

210	211,925	97,925	114,000	[40,000 17,000 57,000]	
307	101,925	97,925	4,000	[2,000 2,000]	
	68,368	64,368	4,000	02	
					= 10,000
					[5,000]
					[5,000]
					10,000,000 - 6,000,000 = 가 4,000
				[2,000 2,000]	
401	110,000	0	110,000	[40,000 15,000 55,000]	
	110,000	0	110,000	01	
					30,000,000 * 1 = 30,000
				[15,000 15,000]	
					40,000,000 * 2 = 80,000
				[40,000 40,000]	
220	288,400	139,400	149,000		
401	189,400	139,400	50,000		
	189,400	139,400	50,000	01	

2000

2100

2120

2121

210

307

(:)

									= 15,000
									= 25,000
									= 10,000
	405	99,000	0	99,000					
		99,000	0	99,000	01				= 99,000
2200		21,128,488	19,542,594	1,585,894	[	86,328	234,962	1,264,604]
2210		3,295,369	3,106,115	189,254	[	86,328	84,015	18,911]
2212		3,286,631	3,097,377	189,254	[	86,328	84,015	18,911]
	100	2,451,076	2,460,874	9,798					
	110	1,332,818	1,324,296	8,522					
	101	1,332,818	1,324,296	8,522					
		919,006	947,920	28,914	01				
						. 4	2,285,200	* 1 * 12	= 27,423
						. 5	2,077,100	* 1 * 12	= 24,926

2000

2100

2120

2121

220

401

									$188,800 * 46 * 0.20 * 4 * 1/3 = 2,316$
									.
									-25 130,000 * 5 * 12 = 7,800
									-20 110,000 * 9 * 12 = 11,880
									-15 80,000 * 5 * 12 = 4,800
									-10 60,000 * 12 * 12 = 8,640
									-5 50,000 * 10 * 12 = 6,000
									.
									- 30,000 * 21 * 12 = 7,560
									- 20,000 * 22 * 12 = 5,280
									.
									697,979,000 * 6% * 1/3 = 13,960
									.
									(4)
									2,285,200 * 1 * 10% * 12 = 2,743
									.
									-4 25,000 * 1 * 12 = 300
									-6 7 15,000 * 5 * 12 = 900
									-8 10,000 * 2 * 12 = 240

(:)

					· 가	
					- 30,000 * 1 * 12 = 360	
					- 20,000 * 2 * 12 = 480	
					· () 40,000 * 4 * 12 = 1,920	
					· 30,000 * 4 * 12 = 1,440	
					·	
					- 518,000 * 1 * 12 = 6,216	
					- 50,000 * 19 * 12 = 11,400	
					· (· 가)	
					10,000 * 1 * 12 = 120	
					135,145,000 - 136,599,000 =	1,454
		160,631	107,504	53,127	03	
					·	
					- 38,124,000 * 2 = 76,248	
					- 33,448,000 * 1 = 33,448	
					· 가	

2000

2200

2210

2212

110

101

					-	30,000	* 3	* 12	= 1,080
					-	20,000	* 1	* 12	= 240
					.				
					-	667,000	* 2	* 12	= 16,008
					-	661,000	* 1	* 12	= 7,932
					.				
					-	90,000	* 3	* 12	= 3,240
					-	가 109,696,000	* 60%	* 18/288	= 4,114
					.	250,000	* 3	* 12	= 9,000
					.				
					-	7,197	* 2	* 35	* 6 = 3,023
						7,197	* 2	* 40	* 6 = 3,455
					-	6,315	* 1	* 35	* 6 = 1,327
						6,315	* 1	* 40	* 6 = 1,516
						160,631,000	-	107,504,000	= 가 53,127
						0			
						17,901			
						17,901			
						04			
									= 0

									0 -	17,901,000 = 17,901
120		1,118,258	1,136,578	18,320						
201		121,481	119,828	1,653						
		121,481	119,828	1,653	01					= 1,653
202		58,900	53,260	5,640						
		54,760	49,120	5,640	01					
								80,000 * 47 * 6 =	22,560	
								100,000 * 47 * 6 =	28,200	
								50,760,000 - 45,120,000 =	가	5,640
204		395,205	408,818	13,613						
								. 90,000 * 46 * 12 =	49,680	
								. - 4 5 140,000 * 2 * 12 =	3,360	
								- 6 7 130,000 * 21 * 12 =	32,760	
								- 8 120,000 * 23 * 12 =	33,120	

						· 가	697,979,000	* 1/12 * 150% = 87,248
						· 가	697,979,000	* 1/12 * 250% = 145,413
						· 가	697,979,000	* 18/288 = 43,624
							395,205,000	- 408,818,000 = 13,613
	206	129,517	121,517	8,000				
		57,502	49,502	8,000	02			
							40,000	* 1 * 200 = 8,000
	307	271,107	291,107	20,000				
		271,107	291,107	20,000	01			
								= 0
							0	- 20,000,000 = 20,000
	200	835,555	636,503	199,052	[	86,328	84,015	28,709]
	210	772,768	600,486	172,282	[	86,328	84,015	1,939]
	201	63,142	30,350	32,792	[	18,156	13,896	740]
		63,142	30,350	32,792	01			
								= 5,000
					[	2,500	2,500]	

								= 26,206
						[13,103 13,103]		
								= 5,106
						[2,553 2,553]		
							= 10,480	
							[5,240]	
							[5,240]	
						10,480,000 - 14,000,000	=	3,520
						[1,760 1,760]		
202		5,320	0	5,320		[2,660 2,660]		
		1,820	0	1,820	01			= 1,820
						[910 910]		
		3,500	0	3,500	03			= 3,500
						[1,750 1,750]		
206		129,026	35,850	93,176		[46,588 46,588]		

2000

2200

2210

2212

210

201

(:)

		129,026	35,850	93,176	02			
								= 80,050
					[	40,025	40,025]
								= 13,126
					[	6,563	6,563]
207		14,000	0	14,000	[	7,000	7,000]
		14,000	0	14,000	01			
								= 14,000
					[	7,000	7,000]
307		554,760	531,286	23,474	[	11,924	12,111	561]
		554,760	531,286	23,474	01			
								= 132,764
								[66,382]
								[66,382]
						132,764,000	- 121,296,000	= 가 11,468
					[	5,734	5,734]
								= 14,424

2000

2200

2210

2212

210

206

				[7,212 7,212]	
				B	= 9,000
					[4,500]
					[4,500]
				9,000,000 - 9,550,000	= 550
				[275 275]	
					= 29,657
					[11,863]
					[8,897]
					[8,897]
				29,657,000 - 31,525,000	= 1,868
				[747 560 561]	
405	6,520	3,000	3,520	[1,760 1,760]	
	6,520	3,000	3,520	01	
				.	= 3,520
				[1,760 1,760]	

2000

2200

2210

2212

210

307

(:)

220	62,787	36,017	26,770					
401	28,280	16,150	12,130					
	28,280	16,150	12,130	01				
							=	11,500
							=	630
405	21,715	7,075	14,640					
	21,715	7,075	14,640	01				
						3,000,000	* 1 =	3,000
					()	28,000	* 50 =	1,400
						4,070,000	* 1 =	4,070
						2,420,000	* 1 =	2,420
						550,000	* 1 =	550
					.	1,300,000	* 1 =	1,300
					.	1,000,000	* 1 =	1,000
					.	100,000	* 1 =	100
					.	200,000	* 1 =	200

2000

2200

2210

2212

220

401

					600,000 * 1 = 600
2220	17,182,383	15,970,627	1,211,756	[150,000 1,061,756]	
2221	157,169	152,489	4,680		
100	149,550	144,870	4,680		
120	149,550	144,870	4,680		
202	45,960	41,280	4,680		
	45,960	41,280	4,680	01	
					80,000 * 39 * 6 = 18,720
					100,000 * 39 * 6 = 23,400
					42,120,000 - 37,440,000 = 가 4,680
2222	12,614,238	11,863,779	750,459	[4,000 746,459]	
100	6,502,135	5,905,610	596,525		
110	6,209,183	5,612,658	596,525		
101	6,209,183	5,612,658	596,525		
	6,209,183	5,612,658	596,525	04	
					. 21,400 * 203 * 365 = 1,585,633

							$21,400 * 7 * 181 = 27,114$
					가		$21,400 * 10 * 203 * 12 = 521,304$
							$21,400 * 10 * 7 * 6 = 8,988$
							.
					-가		
							$30,000 * 181 * 12 = 65,160$
							$30,000 * 6 * 6 = 1,080$
							$20,000 * 269 * 12 = 64,560$
							$20,000 * 1 * 6 = 120$
					-		$90,000 * 203 * 12 = 219,240$
							$90,000 * 7 * 6 = 3,780$
					-		$60,000 * 203 * 12 = 146,160$
							$60,000 * 7 * 6 = 2,520$
							.
					-		$1,951,033,000 * 4/12 * 1/2 = 325,173$
							$33,413,000 * 2/6 * 1/2 = 5,569$
					-		$1,951,033,000 * 1.8/12 = 292,655$

2000

2200

2220

2222

110

101

							$33,413,800 * 0.9/6 = 5,013$
					- 가		$1,951,033,000 * 1/12 * 250% = 406,466$
							$33,413,800 * 1/6 * 100% = 5,569$
					.		
					-		$80,000 * 203 * 12 = 194,880$
							$80,000 * 7 * 6 = 3,360$
					- 가		$80,000 * 203 * 12 = 194,880$
							$80,000 * 7 * 6 = 3,360$
					-		$120,000 * 203 * 12 = 292,320$
							$120,000 * 7 * 6 = 5,040$
					-		$70,000 * 203 * 12 = 170,520$
							$70,000 * 7 * 6 = 2,940$
					- 가		
							$1,585,633,000 * 1/12 * 75% * 2 = 198,205$
							$27,113,800 * 1/6 * 75% = 3,390$
					.		
					-		

							$9,900 * 203 * 30 * 12 = 723,492$ $9,900 * 7 * 30 * 6 = 12,474$ - $39,600 * 203 * 2 * 12 = 192,932$ $39,600 * 7 * 2 * 6 = 3,327$ - 가 $39,600 * 203 * 12 = 96,466$ $39,600 * 7 * 6 = 1,664$ - 가 $26,400 * 203 * 15 = 80,388$ $26,400 * 7 * 15 * 0.5 = 1,386$. - $355,200 * 48 * 4 = 68,199$ - $188,000 * 15 * 4 = 11,280$. $100,000 * 203 * 12 = 243,600$ $100,000 * 7 * 6 = 4,200$. $= 14,790$ $6,209,183,000 - 5,612,658,000 =$ 가 $596,525$
200	6,112,103	5,958,169	153,934	[	4,000	149,934]
210	56,000	50,000	6,000	[	4,000	2,000]

2000

2200

2220

2222

110

101

201	6,000	0	6,000	[6,000]	
	6,000	0	6,000	01	
					= 6,000
				[6,000]	
401	42,000	42,000	0	[2,000 2,000]	
	42,000	42,000	0	01	
					= 36,000
					[18,000]
					[18,000]
					36,000,000 - 36,000,000 = 0
				[2,000 2,000]	
220	6,056,103	5,908,169	147,934		
401	146,214	0	146,214		
	146,214	0	146,214	01	
				F · R	= 145,814
					400,000 * 1 = 400
405	10,873	9,153	1,720		

		10,873	9,153	1,720	01
					F · R
					1,300,000 * 1 = 1,300
					140,000 * 3 = 420
2223		4,410,976	3,954,359	456,617	[146,000 310,617]
100		365,976	329,359	36,617	
110		323,598	287,831	35,767	
101		323,598	287,831	35,767	
		323,598	287,831	35,767	04
					· 21,400 * 10 * 365 = 78,110
					· 가 21,400 * 10 * 15 * 12 = 38,520
					·
					-가
					30,000 * 10 * 12 = 3,600
					20,000 * 26 * 12 = 6,240
					- 90,000 * 10 * 12 = 10,800
					- 60,000 * 10 * 12 = 7,200

.							
-							$96,100,000 * 2/12 = 16,017$
-							$96,100,000 * 1.8/12 = 14,415$
-							$96,100,000 * 1/12 * 250\% = 20,021$
.							
-							$80,000 * 10 * 12 = 9,600$
-가							$80,000 * 10 * 12 = 9,600$
-							$120,000 * 10 * 12 = 14,400$
-							$70,000 * 10 * 12 = 8,400$
-	가						$78,110,000 * 1/12 * 150\% = 9,764$
.							
-							
							$9,900 * 10 * 30 * 12 = 35,640$
-							$39,600 * 10 * 2 * 12 = 9,504$
-	가						$39,600 * 10 * 12 = 4,752$
-	가						$26,400 * 10 * 20 = 5,280$
.							

2000

2200

2220

2223

110

101

						- 355,200 * 4 * 4 = 5,684 - (3) 188,800 * 4 * 4 = 3,021 . = 12,000 . = 1,030 323,598,000 - 287,831,000 = 가 35,767
120	42,378	41,528	850			
201	12,378	11,528	850			
	12,378	11,528	850	01		5,000 * 5 * 30 = 750 = 100
200	4,045,000	3,625,000	420,000	[	146,000 274,000]	
210	3,600,000	3,300,000	300,000	[	146,000 154,000]	
401	3,600,000	3,300,000	300,000	[	146,000 154,000]	
	3,600,000	3,300,000	300,000	01	(1,800m) = 300,000 [146,000 154,000]	
220	445,000	325,000	120,000			

401	445,000	325,000	120,000		
	440,000	320,000	120,000	01	
					= 30,000
				cctv	
				.	= 30,000
				. cctv	1,000m * 10,000 /m = 10,000
					= 100,000
				100,000,000 - 50,000,000 = 가	50,000
2230	650,736	465,852	184,884	[947 183,937]	
2231	277,078	138,501	138,577		
100	167,078	138,501	28,577		
110	117,755	91,178	26,577		
101	117,755	91,178	26,577		
	117,755	91,178	26,577	04	
				.	21,400 * 4 * 365 = 31,244
					21,400 * 1 * 365 * 1/2 = 3,906

2000

2200

2230

.

2231

110

101

					100,000 * 1 * 6 = 600
					.
					- (,) 20,000 * 5 = 100
					- () 30,000 * 5 = 150
					- 25,000 * 5 = 125
					- 6,000 * 5 = 30
					- 35,000 * 5 = 175
					- 10,000 * 5 = 50
					117,755,000 - 91,178,000 = 가 26,577
120	49,323	47,323	2,000		
206	33,863	31,863	2,000		
	4,000	2,000	2,000	01	
					4,000,000 * 1 = 4,000
					4,000,000 - 2,000,000 = 가 2,000
200	110,000	0	110,000		
220	110,000	0	110,000		
401	110,000	0	110,000		

		110,000	0	110,000	01
					= 110,000
2232		373,658	327,351	46,307	[947 45,360]
100		278,464	245,701	32,763	
110		38,438	44,025	5,587	
101		38,438	44,025	5,587	
		38,438	44,025	5,587	04
					가
					. 21,400 * 1 * 365 = 7,811
					21,400 * 1 * 365 * 1/2 = 3,906
					. 가 21,400 * 1 * 8 * 12 = 2,055
					21,400 * 1 * 8 * 6 = 1,028
					. -가
					30,000 * 1 * 12 = 360
					30,000 * 1 * 6 = 180
					20,000 * 2 * 12 = 480

						$20,000 * 2 * 6 = 240$	
						$60,000 * 1 * 12 = 720$	
						$60,000 * 1 * 6 = 360$	
					.		
				-		$8,531,000 * 1/12 * 200\% = 1,422$	
						$4,266,000 * 1/12 * 200\% = 711$	
				-		$8,531,000 * 1.8/12 = 1,280$	
						$4,266,000 * 1.8/12 = 640$	
				- 가		$8,531,000 * 1/12 * 250\% = 1,778$	
						$4,266,000 * 1/12 * 250\% = 889$	
				.			
				-		$80,000 * 1 * 12 = 960$	
						$80,000 * 1 * 6 = 480$	
				- 가		$80,000 * 1 * 12 = 960$	
						$80,000 * 1 * 6 = 480$	
				-		$120,000 * 1 * 12 = 1,440$	
						$120,000 * 1 * 6 = 720$	

						-	가	$7,811,000 * 1/12 * 150\% = 977$
								$3,906,000 * 1/12 * 75\% = 245$
						.		
						-		$8,780 * 1 * 30 * 12 = 3,161$
								$8,780 * 1 * 30 * 6 = 1,581$
						-	가	$35,100 * 1 * 12 = 422$
								$35,100 * 1 * 6 = 211$
						-	가	$23,400 * 2 * 19 = 890$
						.		$100,000 * 1 * 12 = 1,200$
								$100,000 * 1 * 6 = 600$
						.		
						-	(,)	$20,000 * 2 = 40$
						-	()	$30,000 * 2 = 60$
						-		$25,000 * 2 = 50$
						-		$6,000 * 2 = 12$
						-		$35,000 * 2 = 70$
						-		$10,000 * 2 = 20$

2000

2200

2230

2232

110

101

(:)

						38,438,000	-	44,025,000	=	5,587
120	240,026	201,676	38,350							
201	15,295	12,595	2,700							
	15,295	12,595	2,700	01				()	=	2,700
206	224,731	189,081	35,650							
	71,150	35,500	35,650	01						
									2,000 * 5,000 =	10,000
									=	10,000
								()	4,500 * 2,500 =	11,250
					가			()	110,000 * 40 =	4,400
200	95,194	81,650	13,544			947		12,597	[
210	1,894	0	1,894			947		947]	
201	1,894	0	1,894			947		947]	
	1,894	0	1,894	01						
									=	1,894
						947		947	[

2000

2200

2230

.

2232

110

101

220	93,300	81,650	11,650		
307	0	2,700	2,700		
	0	2,700	2,700	05	
				가	= 0
					0 - 2,700,000 = 2,700
401	92,500	78,150	14,350		
	92,500	78,150	14,350	01	
					= 30,000
					() = 0
					0 - 11,250,000 = 11,250
				가	() = 0
					0 - 4,400,000 = 4,400
2300	41,333,416	39,250,274	2,083,142	[431,193 731,433 920,516]	
2310	6,425,261	5,519,983	905,278	[323,255 571,063 10,960]	
2311	4,371,634	3,998,966	372,668	[178,654 188,654 5,360]	
100	140,571	137,211	3,360		
120	140,571	137,211	3,360		

202	30,240	26,880	3,360		
	30,240	26,880	3,360	01	
					80,000 * 28 * 6 = 13,440
					100,000 * 28 * 6 = 16,800
					30,240,000 - 26,880,000 = 가 3,360
200	4,229,063	3,859,755	369,308	[178,654 188,654 2,000]	
210	4,221,763	3,854,455	367,308	[178,654 188,654]	
307	3,268,815	2,841,507	427,308	[208,654 218,654]	
	3,268,815	2,841,507	427,308	02	
				< >	
					= 417,308
				[208,654 208,654]	
				< >	
					= 130,000
					[130,000]
					130,000,000 - 120,000,000 = 가 10,000
				[10,000]	

(:)

402	878,120	938,120	60,000	[30,000 30,000]	
	878,120	938,120	60,000	01	
					= 544,720
					[272,360]
					[272,360]
					544,720,000 - 604,720,000 = 60,000
				[30,000 30,000]	
220	7,300	5,300	2,000		
405	2,300	300	2,000		
	2,300	300	2,000	01	
					2,000,000 * 1 = 2,000
2312	2,053,627	1,521,017	532,610	[144,601 382,409 5,600]	
100	7,190	1,590	5,600		
120	7,190	1,590	5,600		
201	6,800	1,200	5,600		
	6,800	1,200	5,600	01	
					600 * 2,000 = 1,200

2000

2300

2310

2311

210

402

								1,000 * 5,000 = 5,000	
								6,200,000 - 1,200,000 = 가	5,000
								20,000 * 30 =	600
200	2,046,437	1,519,427	527,010	[	144,601	382,409]		
210	2,046,437	1,519,427	527,010	[	144,601	382,409]		
301	974,304	1,028,327	54,023	[	35,449	18,574]		
	974,304	1,028,327	54,023	01					
				<	>				
					(	)	=	0	
					0	-	70,898,000	=	70,898
				[	35,449	35,449]		
				<	>				
							=	281,115	
							[	281,115]	
					281,115,000	-	264,240,000	=	가
				[	16,875	]			16,875
307	548,503	491,100	57,403	[	22,961	34,442]		

		548,503	491,100	57,403	02
					= 443,415
					[177,366]
					[266,049]
					443,415,000 - 422,300,000 = 가 21,115
					[8,446 12,669]
					= 36,288
					[14,515 21,773]
	402	523,630	0	523,630	[157,089 366,541]
		523,630	0	523,630	01
					= 523,630
					[157,089 366,541]
2320		21,128,172	21,128,172	0	
2321		21,128,172	21,128,172	0	
200		21,123,172	21,123,172	0	
210		21,123,172	21,123,172	0	
301		20,711,452	20,711,452	0	

2000

2300

2310

2312

210

307

		20,711,452	20,711,452	0 01	
				< >	
				()	
					= 14,847,027
					[11,877,621]
					[1,484,703]
					[1,484,703]
					14,847,027,000 - 14,914,747,000 = 67,720
				[54,176 6,772 6,772]	
					= 67,720
				[54,176 6,772 6,772]	
2330 가		13,779,983	12,602,119	1,177,864	[107,938 160,370 909,556]
2331 가		6,814,860	6,813,704	1,156	
100		22,684	21,528	1,156	
120		22,684	21,528	1,156	
201		1,356	200	1,156	
		1,356	200	1,156	01

2000

2300

2320

2321

210

301

210	1,171,455	1,177,379	5,924	[5,924]	
301	248,685	254,609	5,924	[5,924]	
	248,685	254,609	5,924	01	
					, 가 , = 10,076
					[10,076]
					10,076,000 - 16,000,000 = 5,924
					[5,924]
2334	5,182,872	4,004,540	1,178,332	[107,938 166,294 904,100]	
100	41,100	2,000	39,100		
120	41,100	2,000	39,100		
307	39,100	0	39,100		
	39,100	0	39,100	02	
					= 30,000
					= 9,100
200	5,141,772	4,002,540	1,139,232	[107,938 166,294 865,000]	
210	4,239,072	3,964,840	274,232	[107,938 166,294]	
307	3,856,272	3,869,140	12,868	[6,902 5,966]	

2000

2300

2330 가

2333

210

301

		3,856,272	3,869,140	12,868	02		
					< >		
					5	= 556,518	
						[278,259]	
						[278,259]	
						556,518,000 - 641,220,000 =	84,702
					[42,351 42,351]		
						=	70,898
					[35,449 35,449]		
					< >		
						= 14,400	
						[14,400]	
						14,400,000 - 13,464,000 = 가	936
					[936]		
402		382,800	95,700	287,100	[114,840 172,260]		
		382,800	95,700	287,100	01		
					(2)	=	287,100

							[114,840 172,260]	
220		902,700	37,700	865,000				
401		865,000	0	865,000				
		865,000	0	865,000	01			
								= 15,000
								= 300,000
						(300,000)		= 550,000
2400		1,747,768	644,228	1,103,540			[3,180 1,100,360]	
2410	가	307,661	265,801	41,860				
2411		307,661	265,801	41,860				
100		68,423	62,363	6,060				
120		68,423	62,363	6,060				
201		28,810	27,310	1,500				
		28,810	27,310	1,500	01			
						가		= 2,100
							2,100,000 - 600,000	= 가 1,500
202		32,400	27,840	4,560				

(:)

		32,400	27,840	4,560	01
					80,000 * 30 * 6 = 14,400
					100,000 * 30 * 6 = 18,000
					32,400,000 - 27,840,000 = 가 4,560
200		39,238	3,438	35,800	
220		39,238	3,438	35,800	
401		35,800	0	35,800	
		35,800	0	35,800	01
					(583) = 35,800
2420		1,440,107	378,427	1,061,680	[3,180 1,058,500]
2421		1,099,504	58,284	1,041,220	
100		65,804	55,484	10,320	
120		65,804	55,484	10,320	
201		32,524	29,724	2,800	
		32,524	29,724	2,800	01
					= 2,000
					50,000 * 18 * 4 = 3,600

2000

2400

2410

가

2411

120

202

(:)

						3,600,000 - 2,800,000 = 가	800
202	22,680	20,160	2,520				
	22,680	20,160	2,520	01			
					80,000 * 21 * 6 = 10,080		
					100,000 * 21 * 6 = 12,600		
					22,680,000 - 20,160,000 = 가		2,520
203	10,600	5,600	5,000				
	7,000	2,000	5,000	03			
						= 6,500	
					6,500,000 - 1,500,000 = 가		5,000
200	33,700	2,800	30,900				
220	33,700	2,800	30,900				
401	30,000	0	30,000				
	30,000	0	30,000	01			
						=	30,000
405	3,700	2,800	900				
	3,700	2,800	900	01			

2000

2400

2420

2421

120

201

(:)

					900,000 * 1 = 900
400	1,000,000	0	1,000,000		
420	1,000,000	0	1,000,000		
701	1,000,000	0	1,000,000		
					= 1,000,000
2422	57,978	51,278	6,700		
100	36,382	35,282	1,100		
120	36,382	35,282	1,100		
201	13,118	12,018	1,100		
	13,118	12,018	1,100	01	
					= 600
					600,000 - 400,000 = 가 200
					6,000 * 150 = 900
200	21,596	15,996	5,600		
220	21,596	15,996	5,600		
401	19,400	13,800	5,600		
	19,400	13,800	5,600	01	

2000

2400

2420

2421

220

405

(:)

										2,800,000 * 2 = 5,600
2423		282,625	268,865	13,760	[	3,180	10,580]		
100		106,899	100,819	6,080						
120		106,899	100,819	6,080						
201		64,232	61,032	3,200						
		64,232	61,032	3,200	01					
						가				= 8,000
						8,000,000	-	4,800,000	=	가 3,200
202		27,720	24,840	2,880						
		27,720	24,840	2,880	01					
						80,000	* 24	* 6	=	11,520
						100,000	* 24	* 6	=	14,400
						25,920,000	-	23,040,000	=	가 2,880
200		175,726	168,046	7,680	[	3,180	4,500]		
210		166,680	163,500	3,180	[	3,180]			
405		3,180	0	3,180	[	3,180]			
		3,180	0	3,180	01					

2000

2400

2420

2422

220

401

(:)

					1,590,000 * 2 = 3,180
				[3,180]	
220	9,046	4,546	4,500		
405	9,046	4,546	4,500		
	9,046	4,546	4,500	01	
					2,500,000 * 1 = 2,500
					2,000,000 * 1 = 2,000

2000

2400

2420

2423

210

405

3000			16,033,436	10,580,515	5,452,921	[	176,584	90,974	5,185,363]
3100			215,366	205,126	10,240	[	480	5,360	4,400]
3110			30,976	30,736	240	[	480	360	600]
3111			30,976	30,736	240	[	480	360	600]
100			1,500	2,460	960				
120			1,500	2,460	960				
206			750	1,710	960				
			750	1,710	960	01			
			= 0						
			0 - 960,000 = 960						
200			29,476	28,276	1,200	[	480	360	360]
210			23,200	22,000	1,200	[	480	360	360]
201			1,200	0	1,200	[	480	360	360]
			1,200	0	1,200	01			
			= 1,200						
			[480 360 360]						
3120			184,390	174,390	10,000	[	5,000	5,000]	

3121	184,390	174,390	10,000	[5,000 5,000]	
200	151,858	141,858	10,000	[5,000 5,000]	
210	80,658	70,658	10,000	[5,000 5,000]	
401	37,258	27,258	10,000	[5,000 5,000]	
	37,258	27,258	10,000	01	
				가	= 10,000
				[5,000 5,000]	
3200	206,223	202,623	3,600		
3210	84,739	81,139	3,600		
3211	84,739	81,139	3,600		
100	80,649	77,049	3,600		
120	80,649	77,049	3,600		
202	32,400	28,800	3,600		
	32,400	28,800	3,600	01	
					80,000 * 30 * 6 = 14,400
					100,000 * 30 * 6 = 18,000
					32,400,000 - 28,800,000 = 가 3,600

3300			14,944,207	9,930,054	5,014,153	[	6,104	614	5,007,435]
3310			656,647	641,111	15,536	[	6,104	614	8,818]
3311			622,997	604,479	18,518	[	8,403	818	9,297]
200			98,527	80,009	18,518	[	8,403	818	9,297]
210			43,186	24,668	18,518	[	8,403	818	9,297]
401			34,836	16,318	18,518	[	8,403	818	9,297]
			34,836	16,318	18,518	01			
									= 34,836
									[17,046]
									[2,756]
									[15,034]
									34,836,000 - 16,318,000 = 가 18,518
						[	8,403	818	9,297]
3312			33,650	36,632	2,982	[	2,299	204	479]
200			22,044	25,026	2,982	[	2,299	204	479]
210			22,044	25,026	2,982	[	2,299	204	479]
401			22,044	25,026	2,982	[	2,299	204	479]

3000

3300

3310

3311

210

401

		22,044	25,026	2,982	01
					= 11,698
					[7,977]
					[1,117]
					[2,604]
					11,698,000 - 14,680,000 = 2,982
					[2,299 204 479]
3330		13,666,589	8,667,972	4,998,617	
3331		1,608,310	1,516,693	91,617	
100		607,060	565,693	41,367	
110		385,839	349,548	36,291	
101		385,839	349,548	36,291	
		385,839	349,548	36,291	04
					. 21,400 * 12 * 365 = 93,732
					. 가 21,400 * 12 * 17 * 12 = 52,388
					.

3000

3300

3310

3312

210

401

						-가
						30,000 * 12 * 12 = 4,320
						20,000 * 22 * 12 = 5,280
					-	90,000 * 12 * 12 = 12,960
					-	60,000 * 12 * 12 = 8,640
					.	
					-	115,332,000 * 2/12 = 19,222
					-	115,332,000 * 1.8/12 = 17,300
					-가	115,332,000 * 1/12 * 250% = 24,028
					.	
					-	80,000 * 12 * 12 = 11,520
					-가	80,000 * 12 * 12 = 11,520
					-	120,000 * 12 * 12 = 17,280
					-	70,000 * 12 * 12 = 10,080
					-	가 93,732,000 * 1/12 * 75% * 2 = 11,717
					.	
					-	

3000

3300

3330

3331

110

101

					9,900 * 30 * 12 * 12 = 42,768
				-	39,600 * 2 * 12 * 12 = 11,405
				-	가 39,600 * 1 * 12 * 12 = 5,703
				-	가 26,400 * 12 * 20 = 6,336
				.	
				-	355,200 * 1 * 4 = 1,421
				-	43,800 * 2 * 4 = 351
				.	100,000 * 12 * 12 = 14,400
				.	= 1,308
				.	5 = 2,160
					385,839,000 - 349,548,000 = 가 36,291
120	221,221	216,145	5,076		
201	154,925	154,649	276		
	154,925	154,649	276	01	
				.	16,000 * 1 * 12 = 192
					16,000 * 1 * 6 = 96

3000

3300

3330

3331

110

101

					. 30,000 * 1 * 12 = 360 30,000 * 1 * 6 = 180 828,000 - 552,000 = 가 276
202	45,000	40,200	4,800		
	45,000	40,200	4,800	01	
					80,000 * 40 * 6 = 19,200 100,000 * 40 * 6 = 24,000 43,200,000 - 38,400,000 = 가 4,800
200	1,001,250	951,000	50,250		
220	1,001,250	951,000	50,250		
401	996,000	946,000	50,000		
	996,000	946,000	50,000	01	
					50,000,000 * 1 = 50,000
405	3,250	3,000	250		
	3,250	3,000	250	01	
					250,000 * 1 = 250
3332	9,869,030	5,709,030	4,160,000		

3000

3300

3330

3331

120

201

200	9,865,000	5,705,000	4,160,000					
210	3,765,000	3,305,000	460,000					
401	3,765,000	3,305,000	460,000					
	3,760,000	3,300,000	460,000	01				
					= 1,260,000			
					[700,000]			
					[560,000]			
					1,260,000,000 - 1,200,000,000 = 가	60,000		
				3	= 1,100,000			
					[700,000]			
					[400,000]			
					1,100,000,000 - 700,000,000 = 가	400,000		
220	6,100,000	2,400,000	3,700,000					
401	6,100,000	2,400,000	3,700,000					
	6,100,000	2,400,000	3,700,000	01				
				1	APT	=	150,000	
					(6)	=	700,000	

								= 520,000
					3			= 600,000
					2			= 330,000
					2			= 1,000,000
					1 1026			= 400,000
3333		2,189,249	1,442,249	747,000				
	200	1,610,800	915,800	695,000				
	220	1,610,800	915,800	695,000				
	401	1,590,800	895,800	695,000				
		1,585,800	895,800	690,000	01			= 180,000
								= 950,000
						950,000,000	- 450,000,000	= 가 500,000
						APT	가	2,000,000 * 5 = 10,000
		5,000	0	5,000	03			
								= 5,000
	400	72,000	20,000	52,000				

3000 3300 3330 3332 220 401

(:)

420	72,000	20,000	52,000			
305	72,000	20,000	52,000			
						= 52,000
3400	667,640	242,712	424,928	[170,000 85,000 169,928]		
3410	667,640	242,712	424,928	[170,000 85,000 169,928]		
3411	667,640	242,712	424,928	[170,000 85,000 169,928]		
100	49,340	42,712	6,628			
120	49,340	42,712	6,628			
201	46,687	42,712	3,975			
	46,687	42,712	3,975	01		
				가	= 2,340	
				2,340,000 - 1,690,000	= 가	650
					= 22,300	
				22,300,000 - 20,515,000	= 가	1,785
					= 14,530	
				14,530,000 - 13,170,000	= 가	1,360
					= 1,341	

									1,341,000	-	1,161,000	=	가	180		
	206	2,653	0	2,653												
		2,653	0	2,653	02											
												26,530	* 2	* 50	=	2,653
	200	618,300	200,000	418,300	[	170,000	85,000	163,300]							
	210	340,000	0	340,000	[	170,000	85,000	85,000]							
	401	340,000	0	340,000	[	170,000	85,000	85,000]							
		340,000	0	340,000	01											
												170,000,000	* 2	=	340,000	
					[	170,000	85,000	85,000]							
	220	278,300	200,000	78,300												
	401	278,300	200,000	78,300												
		278,300	200,000	78,300	01											
														=	5,000	
							1									
												8,000,000	* 1	=	8,000	

3000

3400

3410

3411

120

201

(:)

						= 70,000
					70,000,000 - 50,000,000 = 가	20,000
						= 30,000
						= 6,000
					310,000 * 30 =	9,300

3000

3400

3410

3411

220

401

4000		239,931	182,355	57,576	[	4,337	35,329	17,910]
4100		239,931	182,355	57,576	[	4,337	35,329	17,910]
4110		239,931	182,355	57,576	[	4,337	35,329	17,910]
4111		168,855	119,939	48,916	[	7	33,164	15,745]
100		53,571	48,247	5,324					
120		53,571	48,247	5,324					
201		26,247	20,923	5,324					
		26,247	20,923	5,324	01				
								= 0	
						0	-	2,250,000 =	2,250
								=	7,574
200		115,284	71,692	43,592	[	7	33,164	10,421]
210		83,284	39,692	43,592	[	7	33,164	10,421]
201		18,559	26,261	7,702	[	78	92	7,532]
		18,559	26,261	7,702	01				
								= 1,992	
								[598]

4000

4100

4110

4111

120

201

								[697]	
								[697]	
						1,992,000	-	1,871,000	= 가 121
						[37	42	42]	
								= 12,217	
								[3,665]	
								[4,276]	
								[4,276]	
						12,217,000	-	20,040,000	= 7,823
						[115	134	7,574]	
301		3,714	3,431	283		[85	99	99]	
		3,714	3,431	283	09			= 1,617	
								[485]	
								[566]	
								[566]	
						1,617,000	-	1,334,000	= 가 283

4000

4100

4110

4111

210

201

					[	85	99 99]
	405	51,011	0	51,011	[	33,157	17,854]
		51,011	0	51,011	01		
							= 51,011
					[	33,157	17,854]
4112		57,601	48,941	8,660	[	4,330	2,165 2,165]
	200	8,660	0	8,660	[	4,330	2,165 2,165]
	210	8,660	0	8,660	[	4,330	2,165 2,165]
	201	8,660	0	8,660	[	4,330	2,165 2,165]
		8,660	0	8,660	01		
							= 8,660
					[	4,330	2,165 2,165]

4000

4100

4110

4111

210

301

5000		2,687,751	1,669,368	1,018,383	
5200		801,832	0	801,832	
5210		801,832	0	801,832	
5211		801,832	0	801,832	
	400	801,832	0	801,832	
	420	801,832	0	801,832	
	802	801,832	0	801,832	
		516,344	0	516,344	01
				< >	= 3,623
				< >	= 19,874
				< >	= 7,751
				< >	= 3
				< >	= 74

5000 5200 5210 5211 420 802

								=	55
								=	8
								=	362
					<	>		=	5,851
								=	3,530
								=	884
						()		=	7
						()		=	49,303
								=	10,155
								=	2,349
						()		=	970
								=	24,107
								=	10,101
								=	35,078
								=	2,661
								=	7,074

5000

5200

5210

5211

420

802

							=	337
							=	6,672
							=	8,665
							=	12,321
							=	19,094
					가		=	1,107
					< >			
					가		=	99
							=	480
							=	1
							=	99,178
							=	7,987
							=	1,242
							=	60
							=	188
							=	105
							=	2,861

5000

5200

5210

5211

420

802

								=	333
								=	69
					<	>			
								=	273
								=	13
								=	2,481
								=	4,824
						(	)	=	80
								=	2,983
						,		=	3,811
								=	1
								=	500
		285,488		0	285,488	02			
						<	>		
								=	23
						<	>		
								=	2,272

5000

5200

5210

5211

420

802

						가	=		58
							=		175
						AG - WC	=		32
						,	=		6,094
							=		256
							=		567
							=		13,549
						< >			
							=		4,969
						< >			
							=		4,839
							=		295
						< >			
							=		7,751
						< >			
							=		4
							=		86

								=	50
								=	210
								=	2
								=	16
								=	60
								=	476
					<	>			
						()		=	12,326
						()		=	63,024
						()		=	970
								=	379
								=	12,207
								=	587
								=	945
								=	60
								=	10,332
								=	1,783

5000

5200

5210

5211

420

802

								=	2,525
								=	8,770
								=	2,661
								=	189
								=	3,155
						()		=	43
								=	1,532
						()		=	1,908
						()		=	259
								=	6,912
								=	2,182
								=	9,178
								=	13
								=	1
								=	2,268
								=	1,896
								=	1,850

5000

5200

5210

5211

420

802

							=	7,374
							=	3,400
							=	5,701
							=	1,330
							=	2,004
					가		=	1,950
					가 가		=	1,904
					가 가		=	485
							=	126
							=	5,027
							=	7,000
					가		=	300
					가		=	387
							=	169
							=	11,502
							=	2,860
							=	2,166

5000

5200

5210

5211

420

802

								=	15,276
					가			=	1,107
								=	273
								=	513
								=	400
								=	2,050
								=	511
								=	160
					<	>			
								=	204
								=	1,000
					가			=	110
								=	16
								=	2
					<	>			
								=	360
								=	1,597

5000

5200

5210

5211

420

802

								=	40
								=	131
								=	73
								=	643
								=	43
								=	21
								=	461
								=	95
								=	38
						가		=	1,400
								=	1,500
					<	>			
					<	>		=	6
								=	17
								=	2,479
								=	4,824

5000

5200

5210

5211

420

802

(:)

					=	2,237
					=	3,811
					=	165
					=	1
					=	500
5400	1,522,919	1,306,368	216,551			
5410	1,522,919	1,306,368	216,551			
5411	1,522,919	1,306,368	216,551			
400	1,522,919	1,306,368	216,551			
410	1,522,919	1,306,368	216,551			
801	1,522,919	1,306,368	216,551			
					=	
					= 1,522,919	
				1,522,919,000 - 1,306,368,000 = 가		216,551
	114,882,952	99,824,332	15,058,620	[760,942 1,372,024 12,925,654]		

5000

5200

5210

5211

420

802

:2003

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[
1]

(:)

		1	2	3	4		1	2	1	2	1
	97,339	29,597	128	11,409	42,290	13,034	26,656	7,797	31,178	8,940	5,684
1241	93,039	29,597	128	11,409	42,290	13,034	26,656	10,097	31,178	8,940	5,684
110	85,621	21,731	1,104	8,900	32,596	11,252	21,715	8,407	24,648	4,748	3,531
101	85,621	21,731	1,104	8,900	32,596	11,252	21,715	8,407	24,648	4,748	3,531
01	4,785	15,666	3,648	13,338	23,067	5,525	15,636	9,345	25,313	5,961	7,562
02	80,836	6,065	4,752	4,438	9,529	5,727	6,079	938	665	1,213	4,031
120	7,982	5,366	976	4,009	9,694	1,782	4,941	5,090	10,130	4,192	2,153
203	420	420									
04	420	420									
204	8,402	4,946	976	4,009	9,694	1,782	4,941	5,090	10,130	4,192	2,153
00	8,402	4,946	976	4,009	9,694	1,782	4,941	5,090	10,130	4,192	2,153
220	15,400	2,500		1,500				3,400	3,600		
401	6,800							900	1,500		
01	6,800							900	1,500		
405	8,600	2,500		1,500				2,500	2,100		
01	8,600	2,500		1,500				2,500	2,100		
1255	4,300							2,300			
220	4,300							2,300			
401	4,300							2,300			
01	4,300							2,300			

:2003

, ,

[]
 [1] (:)

		2	1	2		1	2				
	97,339	13,892	21,584	3,771	34,145	14,810	30,018				
1241	93,039	13,892	21,584	5,771	34,145	14,810	30,018				
110	85,621	11,924	20,361	446	27,365	12,541	24,288				
101	85,621	11,924	20,361	446	27,365	12,541	24,288				
01	4,785	6,149	10,852	9,729	21,353	6,746	25,313				
02	80,836	5,775	9,509	9,283	6,012	5,795	1,025				
120	7,982	1,968	1,223	5,325	6,780	2,269	10,130				
203	420										
04	420										
204	8,402	1,968	1,223	5,325	6,780	2,269	10,130				
00	8,402	1,968	1,223	5,325	6,780	2,269	10,130				
220	15,400						4,400				
401	6,800						4,400				
01	6,800						4,400				
405	8,600										
01	8,600										
1255	4,300			2,000							
220	4,300			2,000							
401	4,300			2,000							
01	4,300			2,000							

1000	7,951,127	7,853,788	97,339		
1200	7,951,127	7,853,788	97,339		
1240	7,662,527	7,569,488	93,039		
1241	7,662,527	7,569,488	93,039		
100	7,494,227	7,416,588	77,639		
110	4,289,000	4,203,379	85,621		
101	4,289,000	4,203,379	85,621		
	3,304,839	3,300,054	4,785	01	
					(178)
					. 5 2,077,100 * 16 * 12 = 398,804
					. 6 1,727,600 * 17 * 12 = 352,431
					. 7 1,366,900 * 44 * 12 = 721,724
					. 8 1,005,700 * 42 * 12 = 506,873
					. 9 718,000 * 54 * 12 = 465,264
					. 9 1,081,800 * 5 * 12 = 64,908
					. 2,510,004,000 * 2/12 = 418,334

1000

1200

1240

1241

110

101

(:)

					. 2,510,004,000 * 1.8/12 = 376,501	
				1		
				.		= 151,717
				.		= 48,030
					199,747,000 - 184,081,000 = 가	15,666
				2		
				.		= 140,518
				.		= 44,498
					185,016,000 - 188,664,000 =	3,648
				3		
				.		= 137,065
				.		= 43,405
					180,470,000 - 193,808,000 =	13,338
				4		
				.		= 148,305
				.		= 46,964
					195,269,000 - 172,202,000 = 가	23,067

1000

1200

1240

1241

110

101

1000

1200

1240

1241

110

101

					.			= 135,354
					.			= 42,863
						178,217,000	- 184,178,000	= 5,961
					2			
					.			= 128,449
					.			= 40,677
						169,126,000	- 176,688,000	= 7,562
					2			
					.			= 161,287
					.			= 51,076
						212,363,000	- 206,214,000	= 가 6,149
					1			
					.			= 250,122
					.			= 79,206
						329,328,000	- 318,476,000	= 가 10,852
					2			
					.			= 247,493

1000

1200

1240

1241

110

101

(:)

				- (3)	
				188,800 * 178 * 0.20 * 4 * 1/3 = 8,962	
				.	
				-25 130,000 * 18 * 12 = 28,080	
				-20 110,000 * 17 * 12 = 22,440	
				-15 80,000 * 21 * 12 = 20,160	
				-10 60,000 * 43 * 12 = 30,960	
				-5 50,000 * 30 * 12 = 18,000	
				.	
				30,000 * 1 * 12 = 360	
				.	
				2,510,004,000 * 6% * 1/3 = 50,201	
				.	
				30,000 * 69 * 12 = 24,840	
				.	
				70,000 * 162 * 12 = 136,080	
				.	
				30,000 * 54 * 12 = 19,440	
				1	
				.	
				.	
				.	
				= 27,060	
				.	
				-가 = 6,353	

1000

1200

1240

1241

110

101

(:)

				-	= 2,991
				-	= 8,040
				-	= 3,028
				-	= 1,440
				-	= 7,560
				-	= 720
				57,192,000 - 51,127,000	= 가 6,065
				2	
				.	= 26,318
				.	
				-가	= 6,360
				-	= 3,012
				-	= 6,840
				-	= 2,811
				-	= 1,440
				-	= 7,560
				-	= 720

1000

1200

1240

1241

110

101

						55,061,000	-	50,309,000	= 가	4,752
					3					
					.				= 26,061	
					.					
					-가				= 6,360	
					-				= 3,012	
					-				= 7,320	
					-				= 2,742	
					-				= 1,440	
					-				= 7,560	
					-				= 1,080	
						55,575,000	-	51,137,000	= 가	4,438
					4					
					.				= 26,860	
					.					
					-가				= 6,360	
					-				= 3,012	

1000

1200

1240

1241

110

101

					-			= 6,720	
					-			= 2,967	
					-			= 1,440	
					-			= 7,560	
					-			= 720	
						55,639,000	-	46,110,000	= 가 9,529
					.			= 28,536	
					.				
					-가			= 6,997	
					-			= 3,312	
					-			= 6,360	
					-			= 3,070	
					-			= 1,800	
					-			= 8,400	
					-			= 720	
						59,195,000	-	53,468,000	= 가 5,727

1000

1200

1240

1241

110

101

						1			
						.		= 27,115	
						.			
						-가		= 6,360	
						-		= 3,012	
						-		= 7,080	
						-		= 3,036	
						-		= 1,800	
						-		= 7,560	
						-		= 720	
							56,683,000 - 50,604,000	= 가	6,079
						2			
						.		= 24,130	
						.			
						-가		= 5,725	
						-		= 2,711	
						-		= 8,040	

1000

1200

1240

1241

110

101

					-				= 2,656	
					-				= 1,440	
					-				= 6,720	
					-				= 720	
						52,142,000	-	51,204,000	= 가	938
					1					
					.				= 26,061	
					.					
					-가				= 6,360	
					-				= 3,012	
					-				= 5,640	
					-				= 2,742	
					-				= 1,800	
					-				= 7,560	
					-				= 1,080	
						54,255,000	-	53,590,000	= 가	665
					2					

1000

1200

1240

1241

110

101

(:)

					.		= 24,353
					.		
					- 가		= 5,725
					-		= 2,711
					-		= 7,080
					-		= 2,708
					-		= 1,440
					-		= 6,720
					-		= 720
						51,457,000 - 50,244,000	= 가 1,213
					1		
					.		= 23,843
					.		
					- 가		= 5,725
					-		= 2,711
					-		= 7,080
					-		= 2,569

1000

1200

1240

1241

110

101

						-		= 1,440
						-		= 6,720
						-		= 720
					50,808,000	-	46,777,000	= 가
								4,031
					2			
					.			= 29,080
					.			
					-가			= 6,997
					-			= 3,312
					-			= 9,240
					-			= 3,226
					-			= 1,800
					-			= 8,400
					-			= 720
					62,775,000	-	57,000,000	= 가
								5,775
					1			
					.			= 48,207

1000

1200

1240

1241

110

101

						.	
						- 가	= 12,085
						-	= 5,721
						-	= 10,800
						-	= 5,003
						-	= 1,800
						-	= 15,120
						-	= 3,600
						102,336,000	- 92,827,000
							= 가
							9,509
						2	
						.	= 49,657
						.	
						- 가	= 12,720
						-	= 6,022
						-	= 8,880
						-	= 4,950
						-	= 360

						-		= 1,800	
						-		= 15,960	
						-		= 4,320	
						104,669,000	- 95,386,000	= 가	9,283
						.		= 24,640	
						.			
						-가		= 5,725	
						-		= 2,711	
						-		= 7,320	
						-		= 2,794	
						-		= 1,080	
						-		= 6,720	
						-		= 720	
						51,710,000	- 45,698,000	= 가	6,012
						1			
						.		= 28,823	

1000

1200

1240

1241

110

101

					-	= 7,560
					-	= 1,440
					52,935,000	- 51,910,000 = 가 1,025
120	3,205,227	3,213,209	7,982			
203	439,290	438,870	420			
	353,400	352,980	420	04		
				1		
						= 20,400
					20,400,000	- 19,980,000 = 가 420
204	1,453,265	1,461,667	8,402			
					. 90,000	* 178 * 12 = 192,240
					. -5	140,000 * 16 * 12 = 26,880
					-6 7	130,000 * 61 * 12 = 95,160
					-8	120,000 * 101 * 12 = 145,440
					. 가 2,510,004,000	* 1/12 * 150% = 313,751

					. 가	2,510,004,000 * 1/12 * 250% = 522,918	
					. 가	2,510,004,000 * 18/288 = 156,876	
					1		
					.	= 10,800	
					.	= 15,120	
					. 가	= 18,956	
					. 가	= 31,599	
					. 가	= 9,476	
					85,951,000 - 81,005,000 = 가		4,946
					2		
					.	= 10,800	
					.	= 15,000	
					. 가	= 17,565	
					. 가	= 29,275	
					. 가	= 8,783	
					81,423,000 - 82,399,000 =		976
					3		

1000

1200

1240

1241

120

204

					. 가		= 31,980	
					. 가		= 9,594	
					89,082,000 - 87,300,000 = 가			1,782
					1			
					.		= 10,800	
					.		= 15,120	
					. 가		= 18,970	
					. 가		= 31,617	
					. 가		= 9,485	
					85,992,000 - 81,051,000 = 가			4,941
					2			
					.		= 9,720	
					.		= 13,680	
					. 가		= 16,598	
					. 가		= 27,664	
					. 가		= 8,299	
					75,961,000 - 81,051,000 =			5,090

					1			
					·		= 10,800	
					·		= 15,000	
					· 가		= 17,134	
					· 가		= 28,556	
					· 가		= 8,567	
						80,057,000 - 90,187,000 =		10,130
					2			
					·		= 9,720	
					·		= 13,560	
					· 가		= 16,920	
					· 가		= 28,199	
					· 가		= 8,460	
						76,859,000 - 81,051,000 =		4,192
					1			
					·		= 9,720	
					·		= 13,560	

1000

1200

1240

1241

120

204

. 가 = 16,057

. 가 = 26,761

. 가 = 8,029

74,127,000 - 76,280,000 = 2,153

2

. = 11,880

. = 16,560

. 가 = 20,161

. 가 = 33,602

. 가 = 10,081

92,284,000 - 90,316,000 = 가 1,968

1

. = 20,520

. = 28,440

. 가 = 31,266

. 가 = 52,109

. 가 = 15,633

						147,968,000	-	146,745,000	= 가	1,223
					2					
					.				= 21,600	
					.				= 29,640	
					.	가			= 30,937	
					.	가			= 51,562	
					.	가			= 15,469	
						149,208,000	-	154,533,000	=	5,325
					.				= 9,720	
					.				= 13,680	
					.	가			= 17,462	
					.	가			= 29,102	
					.	가			= 8,731	
						78,695,000	-	71,915,000	= 가	6,780
					1					
					.				= 11,880	

1000

1200

1240

1241

120

204

					. = 16,560
					. 가 = 19,730
					. 가 = 32,883
					. 가 = 9,865
				90,918,000 - 88,649,000 =	가 2,269
				2	
					. = 10,800
					. = 15,000
					. 가 = 17,134
					. 가 = 28,556
					. 가 = 8,567
				80,057,000 - 90,187,000 =	10,130
200	168,300	152,900	15,400		
220	20,900	5,500	15,400		
401	6,800	0	6,800		
	6,800	0	6,800	01	
				2	

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					= 900
				1	
					150,000 * 10 = 1,500
				2	
					= 4,400
405	14,100	5,500	8,600		
	14,100	5,500	8,600	01	
				1	
					2,500,000 * 1 = 2,500
				3	
					1,500,000 * 1 = 1,500
				2	
					2,500,000 * 1 = 2,500
				1	
					200,000 * 7 = 1,400
					(10) = 700
1250	288,600	284,300	4,300		

1000

1200

1240

1241

220

401

1255			288,600	284,300	4,300	
200			99,460	95,160	4,300	
220			99,460	95,160	4,300	
401			97,480	93,180	4,300	
			97,480	93,180	4,300	01
						2
						= 1,800
						= 500
						2
						= 2,000
			8,002,327	7,904,988	97,339	

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		18,077,620	100.00%	16,016,205	100.00%	2,061,415	12.87%
		-	-	-	-	-	-
		-	-	-	-	-	-
		17,557,985	97.13%	15,392,240	96.10%	2,165,745	14.07%
		2,238,828	12.38%	1,362,107	8.50%	876,721	64.37%
		15,319,157	84.74%	14,030,133	87.60%	1,289,024	9.19%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		519,635	2.87%	623,965	3.90%	104,330	16.72%
		254,197	1.41%	444,858	2.78%	190,661	42.86%
		265,438	1.47%	179,107	1.12%	86,331	48.20%
		-	-	-	-	-	-
		-	-	-	-	-	-
	-	-	-	-	-	-	
	18,077,620	100.00%	16,016,205	100.00%	2,061,415	12.87%	
		1,084,345	6.00%	1,057,055	6.60%	27,290	2.58%
		555,758	3.07%	538,086	3.36%	17,672	3.28%
		528,587	2.92%	518,969	3.24%	9,618	1.85%
		12,769,381	70.64%	11,104,397	69.33%	1,664,984	14.99%
		1,024,434	5.67%	876,565	5.47%	147,869	16.87%
		11,744,947	64.97%	10,227,832	63.86%	1,517,115	14.83%
		182,600	1.01%	182,600	1.14%	-	-
		182,600	1.01%	182,600	1.14%	-	-
		-	-	-	-	-	-
		4,041,294	22.36%	3,672,153	22.93%	369,141	10.05%
		4,008,773	22.18%	3,672,153	22.93%	336,620	9.17%
	32,521	0.18%	-	-	32,521	100.00%	

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		18,077,620	100.00%	16,016,205	100.00%	2,061,415	12.87%
200		17,557,985	97.13%	15,392,240	96.10%	2,165,745	14.07%
	210	2,238,828	12.38%	1,362,107	8.50%	876,721	64.37%
	211	816,284	4.52%	439,563	2.74%	376,721	85.70%
	212	57,964	0.32%	57,964	0.36%	-	-
	214	1,199,000	6.63%	699,000	4.36%	500,000	71.53%
	216	165,580	0.92%	165,580	1.03%	-	-
	220	15,319,157	84.74%	14,030,133	87.60%	1,289,024	9.19%
	221	100,000	0.55%	100,000	0.62%	-	-
	222	12,484,381	69.06%	12,219,410	76.29%	264,971	2.17%
	223	24,053	0.13%	-	-	24,053	100.00%
	224	1,200,000	6.64%	200,000	1.25%	1,000,000	500.00%
	226	206,410	1.14%	206,410	1.29%	-	-
	228	705,391	3.90%	705,391	4.40%	-	-
	229	598,922	3.31%	598,922	3.74%	-	-
600		519,635	2.87%	623,965	3.90%	104,330	16.72%
	610	254,197	1.41%	444,858	2.78%	190,661	42.86%
	611	254,197	1.41%	444,858	2.78%	190,661	42.86%
	620	265,438	1.47%	179,107	1.12%	86,331	48.20%
	621	265,438	1.47%	179,107	1.12%	86,331	48.20%

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		18,077,620	100.00%	16,016,205	100.00%	2,061,415	12.87%
2000		13,203,811	73.04%	11,680,233	72.93%	1,523,578	13.04%
	2300	551,857	3.05%	499,068	3.12%	52,789	10.58%
	2320	551,857	3.05%	499,068	3.12%	52,789	10.58%
	2400	12,651,954	69.99%	11,181,165	69.81%	1,470,789	13.15%
	2410	921,901	5.10%	1,039,200	6.49%	117,299	11.29%
	2420	11,730,053	64.89%	10,141,965	63.32%	1,588,088	15.66%
3000		4,873,809	26.96%	4,335,972	27.07%	537,837	12.40%
	3400	4,873,809	26.96%	4,335,972	27.07%	537,837	12.40%
	3410	4,873,809	26.96%	4,335,972	27.07%	537,837	12.40%

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		2,061,415		1,523,578	537,837		
		18,077,620		13,203,811	4,873,809		
		100	17,672		17,672		
			555,758		555,758		
		101	17,672		17,672		
			555,758		555,758		
		101-01	14,794		14,794		
			446,674		446,674		
		101-02	2,878		2,878		
			109,084		109,084		
		200	19,618		19,618		
			454,355	19,562	434,793		
		201	8,151		8,151		
			165,947	15,870	150,077		
		201-01	8,151		8,151		
			165,947	15,870	150,077		
		202	1,920		1,920		
			31,389	599	30,790		
		202-01	1,920		1,920		
			21,729	599	21,130		
		202-02					
			9,660		9,660		

		202-03					
		203	55,260			55,260	
		203-03	1,500			1,500	
		203-04	53,760			53,760	
		204	2,047			2,047	
			191,166			191,166	
		206	7,500			7,500	
			10,593		3,093	7,500	
		206-02	7,500			7,500	
			10,593		3,093	7,500	
		300	3,296		24,174	27,470	
			204,101		82,597	121,504	
		301	6,000			6,000	
			92,574			92,574	
		301-08	76,574			76,574	
		301-11	6,000			6,000	
			16,000			16,000	

		303					
			2,400			2,400	
		307	9,296		24,174	33,470	
			80,527		53,997	26,530	
		307-01	24,174		24,174		
			53,997		53,997		
		307-05	33,470			33,470	
			26,530			26,530	
		311					
			28,600		28,600		
		311-03					
		400	1,658,280		1,470,604	187,676	
			12,228,112		11,877,348	350,764	
		401	1,658,100		1,470,604	187,496	
			12,199,242		11,877,348	321,894	
		401-01	1,646,772		1,459,276	187,496	
			11,912,114		11,590,220	321,894	
		401-02	5,355		5,355		
			266,455		266,455		
		401-03	5,973		5,973		
			20,673		20,673		

		405	180			180	
			28,870			28,870	
		405-01	180			180	
			28,870			28,870	
		500					
			440,000			440,000	
		501					
			440,000			440,000	
		501-01					
			440,000			440,000	
		600					
			154,000			154,000	
		601					
			154,000			154,000	
		601-03					
		601-04					
			154,000			154,000	
		800	369,141			28,800	340,341
			4,041,294			630,304	3,410,990
		801	336,620			336,620	
			4,008,773			601,504	3,407,269

		802	32,521		28,800	3,721	
			32,521		28,800	3,721	
		802-01	185		185		
			185		185		
		802-02	32,336		28,615	3,721	
			32,336		28,615	3,721	

[]
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200	36,313	7,698	28,615		
220	35,713	7,098	28,615		
222	8,283	0	8,283		
222 - 01	8,283	0	8,283	2002	= 8,283
223	20,332	0	20,332		
223 - 02	20,332	0	20,332		= 20,332
600	58,739	34,565	24,174		
610	43,197	23,858	19,339		
611	43,197	23,858	19,339		
611 - 01	43,197	23,858	19,339		= 43,197
				43,197,000 - 23,858,000 = 가	19,339
620	15,542	10,707	4,835		
621	15,542	10,707	4,835		
621 - 01	15,542	10,707	4,835		= 15,542
				15,542,000 - 10,707,000 = 가	4,835
	95,052	42,263	52,789		

2000	95,052	42,263	52,789	[	19,339	4,835	28,615]
2300	95,052	42,263	52,789	[	19,339	4,835	28,615]
2320	95,052	42,263	52,789	[	19,339	4,835	28,615]
2322	95,052	42,263	52,789	[	19,339	4,835	28,615]
200	58,739	34,565	24,174	[	19,339	4,835]	
210	58,739	34,565	24,174	[	19,339	4,835]	
307	53,997	29,823	24,174	[	19,339	4,835]	
	53,997	29,823	24,174	01			
							= 42,420
							[33,936]
							[8,484]
					42,420,000	-	18,246,000 = 가 24,174
				[	19,339	4,835]	
400	36,313	7,698	28,615				
420	28,615	0	28,615				
802	28,615	0	28,615				
	28,615	0	28,615	02			

2000 2300 2320 2322 210 307

[]
[]

						2002	=	28,615
	95,052	42,263	52,789	[	19,339	4,835	28,615]

2000 2300 2320 2322 420 802

[]
[]

200	4,708,313	4,335,972	372,341		
210	1,002,248	625,527	376,721		
211	816,284	439,563	376,721		
211 - 02	816,284	439,563	376,721		= 398,887
				398,887,000	- 355,500,000 = 가 43,387
					1,000,003,000 /3 = 333,334
220	3,706,065	3,710,445	4,380		
222	2,496,344	2,504,445	8,101		
222 - 01	2,496,344	2,504,445	8,101	2002	= 2,496,344
				2,496,344,000	- 2,504,445,000 = 8,101
223	3,721	0	3,721		
223 - 02	3,721	0	3,721		= 3,721
600	165,496	0	165,496		
620	165,496	0	165,496		
621	165,496	0	165,496		
621 - 01	165,496	0	165,496		= 8,000
					= 157,496

200

210

211

211-02

[]
[]

' '				
	4,873,809	4,335,972	537,837	

200

210

211

211-02

3000	4,873,809	4,335,972	537,837	[165,496	372,341]
3400	4,873,809	4,335,972	537,837	[165,496	372,341]
3410	4,873,809	4,335,972	537,837	[165,496	372,341]
3413	4,873,809	4,335,972	537,837	[165,496	372,341]
100	1,069,525	1,042,235	27,290		
110	555,758	538,086	17,672		
101	555,758	538,086	17,672		
	446,674	431,880	14,794	01	
					. 5 2,077,100 * 1 * 12 = 24,926
					. 6 1,727,600 * 4 * 12 = 82,925
					. 7 1,366,900 * 6 * 12 = 98,417
					. 8 1,005,700 * 4 * 12 = 48,274
					. 9 718,000 * 1 * 12 = 8,616
					. 9 1,081,800 * 5 * 12 = 64,908
					. 10 931,600 * 1 * 12 = 11,180

3000

3400

3410

3413

110

101

[]
[]

								· 339,246,000 * 2/12 = 56,541	
								· 339,246,000 * 1.8/12 = 50,887	
								446,674,000 - 431,880,000 = 가	14,794
	109,084	106,206	2,878	02					
								· 5 8,062 * 1 * 35 * 6 = 1,694	
								8,062 * 1 * 40 * 6 = 1,935	
								· 6 6,840 * 4 * 35 * 6 = 5,746	
								6,840 * 4 * 40 * 6 = 6,567	
								· 7 6,138 * 6 * 35 * 6 = 7,734	
								6,138 * 6 * 40 * 6 = 8,839	
								· 8 5,500 * 4 * 35 * 6 = 4,620	
								5,500 * 4 * 40 * 6 = 5,280	
								· 9 4,932 * 6 * 35 * 6 = 6,215	
								4,932 * 6 * 40 * 6 = 7,103	
								· 10 4,462 * 1 * 35 * 6 = 938	
								4,462 * 1 * 40 * 6 = 1,071	

3000 3400 3410 3413 110 101

[]
[]

					· 339,246,000 * 6% * 1/3 = 6,785
					·
				-6 7	15,000 * 1 * 12 = 180
				-8	10,000 * 1 * 12 = 120
				· 가	
				-	30,000 * 2 * 12 = 720
				·	
				-	40,000 * 2 * 12 = 960
					51,342,000 - 51,643,000 = 301
120	513,767	504,149	9,618		
201	150,077	141,926	8,151		
	150,077	141,926	8,151	01	
					= 67,520
					67,520,000 - 61,520,000 = 가 6,000
					2,151,000 * 1 = 2,151
202	30,790	28,870	1,920		

3000

3400

3410

3413

110

101

[]
[]

		21,130	19,210	1,920	01	
						80,000 * 16 * 6 = 7,680
						100,000 * 16 * 6 = 9,600
						17,280,000 - 15,360,000 = 가 1,920
204		191,166	189,119	2,047		
						. 90,000 * 22 * 12 = 23,760
						.
						-5 140,000 * 1 * 12 = 1,680
						-6 7 130,000 * 10 * 12 = 15,600
						-8 120,000 * 11 * 12 = 15,840
						. 가 339,246,000 * 1/12 * 150% = 42,406
						. 가 339,246,000 * 1/12 * 250% = 70,677
						. 가 339,246,000 * 18/288 = 21,203
						191,166,000 - 189,119,000 = 가 2,047
206		7,500	0	7,500		
		7,500	0	7,500	02	

3000

3400

3410

3413

120

202

		26,530	60,000	33,470	05			
							= 26,530	
						26,530,000	- 60,000,000	= 33,470
401		96,900	134,398	37,498				
		96,900	134,398	37,498	01			
							= 0	
						0	- 67,498,000	= 67,498
								= 30,000
405		28,870	28,690	180				
		28,870	28,690	180	01			
							180,000 * 1	= 180
400		3,410,990	3,070,649	340,341				
410		3,407,269	3,070,649	336,620				
	801	3,407,269	3,070,649	336,620				
							= 3,407,269	
						3,407,269,000	- 3,070,649,000	= 가 336,620
420		3,721	0	3,721				

3000

3400

3410

3413

220

307

	802	3,721	0	3,721	
		3,721	0	3,721	02
					= 3,721
		4,873,809	4,335,972	537,837	[165,496 372,341]

200	626,501	449,800	176,701		
220	625,501	448,800	176,701		
222	316,701	140,000	176,701		
222 - 01	316,701	140,000	176,701	2002 = 316,701	
				316,701,000 - 140,000,000 = 가	176,701
600	295,400	589,400	294,000		
610	211,000	421,000	210,000		
611	211,000	421,000	210,000		
611 - 01	211,000	421,000	210,000	1,2 , 1 = 211,000	
				211,000,000 - 421,000,000 =	210,000
620	84,400	168,400	84,000		
621	84,400	168,400	84,000		
621 - 01	84,400	168,400	84,000	1,2 , 1 = 84,400	
				84,400,000 - 168,400,000 =	84,000
	921,901	1,039,200	117,299		

[]
[가]

2000 2400 2410 2413 210 401

, ,				
200	8,901,314	8,814,744	86,570	
220	8,901,314	8,814,744	86,570	
222	8,841,314	8,754,744	86,570	
222 - 01	8,841,314	8,754,744	86,570	2002 = 8,841,314 8,841,314,000 - 8,754,744,000 = 가 86,570
	8,901,314	8,814,744	86,570	

2000		8,901,314	8,814,744	86,570	
2400		8,901,314	8,814,744	86,570	
2420		8,901,314	8,814,744	86,570	
2425		8,901,314	8,814,744	86,570	
200		8,901,129	8,814,744	86,385	
220		8,901,129	8,814,744	86,385	
401		8,901,129	8,814,744	86,385	
		8,822,001	8,741,944	80,057	01
					. = 2,011,141
					2,011,141,000 - 1,942,315,000 = 가 68,826
					. 1 = 0
					0 - 6,739,629,000 = 6,739,629
					. = 6,739,629
					. 2 = 11,231
		66,455	61,100	5,355	02

2000

2400

2420

2425

220

401

	8,901,314	8,814,744	86,570	

2000

2400

2420

2425

220

401

[[]]

200	2,201,518	700,000	1,501,518	
210	1,200,000	700,000	500,000	
214	1,199,000	699,000	500,000	
214 - 06	1,199,000	699,000	500,000	= 1,199,000
				1,199,000,000 - 699,000,000 = 가 500,000
220	1,001,518	0	1,001,518	
222	1,518	0	1,518	
222 - 01	1,518	0	1,518	2002 = 1,518
224	1,000,000	0	1,000,000	
224 - 02	1,000,000	0	1,000,000	= 1,000,000
	2,201,518	700,000	1,501,518	

2000		2,201,518	700,000	1,501,518	
2400		2,201,518	700,000	1,501,518	
2420		2,201,518	700,000	1,501,518	
2426		2,201,518	700,000	1,501,518	
200		2,201,518	700,000	1,501,518	
220		2,201,518	700,000	1,501,518	
401		2,201,518	700,000	1,501,518	
		2,001,518	500,000	1,501,518	01
					= 2,201,518
					2,001,518,000 - 500,000,000 = 가 1,501,518
		2,201,518	700,000	1,501,518	