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		115,489,419	3,462,000
		84,058,235	2,521,000
		31,431,184	941,000
		31,431,184	941,000
		11,345,486	340,000
		401,507	12,000
		6,526,580	195,000
		217,611	6,000
		1,471,000	44,000
		11,469,000	344,000

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		115,519,419	100.00%	98,004,241	100.00%	17,515,178	17.87%
		18,690,000	16.18%	18,974,000	19.36%	284,000	1.50%
		18,690,000	16.18%	18,974,000	19.36%	284,000	1.50%
		35,990,270	31.16%	23,335,259	23.81%	12,655,011	54.23%
		11,887,780	10.29%	14,537,679	14.83%	2,649,899	18.23%
		24,102,490	20.86%	8,797,580	8.98%	15,304,910	173.97%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		15,704,348	13.59%	15,601,831	15.92%	102,517	0.66%
		15,704,348	13.59%	15,601,831	15.92%	102,517	0.66%
		-	-	-	-	-	-
		45,134,801	39.07%	39,093,151	39.89%	6,041,650	15.45%
		30,483,756	26.39%	23,412,464	23.89%	7,071,292	30.20%
		14,651,045	12.68%	15,680,687	16.00%	1,029,642	6.57%
		-	-	1,000,000	1.02%	1,000,000	100.00%
		-	-	1,000,000	1.02%	1,000,000	100.00%
	-	-	-	-	-	-	
	115,489,419	100.00%	98,004,241	100.00%	17,485,178	17.84%	
		37,261,172	32.26%	35,005,729	35.72%	2,255,443	6.44%
		20,578,319	17.82%	19,427,131	19.82%	1,151,188	5.93%
		16,682,853	14.45%	15,578,598	15.90%	1,104,255	7.09%
		69,389,865	60.08%	55,196,236	56.32%	14,193,629	25.71%
		49,093,170	42.51%	43,661,112	44.55%	5,432,058	12.44%
		20,296,695	17.57%	11,535,124	11.77%	8,761,571	75.96%
		441,571	0.38%	1,025,951	1.05%	584,380	56.96%
		441,571	0.38%	425,951	0.43%	15,620	3.67%
		-	-	600,000	0.61%	600,000	100.00%
		8,396,811	7.27%	6,776,325	6.91%	1,620,486	23.91%
		7,885,007	6.83%	5,887,797	6.01%	1,997,210	33.92%
	511,804	0.44%	888,528	0.91%	376,724	42.40%	

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		115,519,419	100.00%	98,004,241	100.00%	17,515,178	17.87%
100		18,690,000	16.18%	18,974,000	19.36%	284,000	1.50%
	110	18,690,000	16.18%	18,974,000	19.36%	284,000	1.50%
	111	15,122,000	13.09%	16,287,000	16.62%	1,165,000	7.15%
	112	2,883,000	2.50%	2,506,000	2.56%	377,000	15.04%
	113	685,000	0.59%	181,000	0.18%	504,000	278.45%
200		35,990,270	31.16%	23,335,259	23.81%	12,655,011	54.23%
	210	11,887,780	10.29%	14,537,679	14.83%	2,649,899	18.23%
	211	455,000	0.39%	79,688	0.08%	375,312	470.98%
	212	451,565	0.39%	524,592	0.54%	73,027	13.92%
	213	5,653,881	4.89%	5,679,265	5.79%	25,384	0.45%
	214	1,470,000	1.27%	4,250,000	4.34%	2,780,000	65.41%
	215	2,869,660	2.48%	2,974,683	3.04%	105,023	3.53%
	216	987,674	0.85%	1,029,451	1.05%	41,777	4.06%
	220	24,102,490	20.86%	8,797,580	8.98%	15,304,910	173.97%
	221	214,692	0.19%	199,732	0.20%	14,960	7.49%
	222	9,010,811	7.80%	5,571,000	5.68%	3,439,811	61.74%
	223	-	-	-	-	-	-
	224	95,000	0.08%	169,121	0.17%	74,121	43.83%
	226	147,267	0.13%	234,079	0.24%	86,812	37.09%
	227	630,000	0.55%	230,000	0.23%	400,000	173.91%
	228	13,194,393	11.42%	1,684,937	1.72%	11,509,456	683.08%

	229	810,327	0.70%	708,711	0.72%	101,616	14.34%
300		-	-	-	-	-	-
	310	-	-	-	-	-	-
	311	-	-	-	-	-	-
500		15,704,348	13.59%	15,601,831	15.92%	102,517	0.66%
	510	15,704,348	13.59%	15,601,831	15.92%	102,517	0.66%
	511	15,704,348	13.59%	15,601,831	15.92%	102,517	0.66%
600		45,134,801	39.07%	39,093,151	39.89%	6,041,650	15.45%
	610	30,483,756	26.39%	23,412,464	23.89%	7,071,292	30.20%
	611	30,483,756	26.39%	23,412,464	23.89%	7,071,292	30.20%
	620	14,651,045	12.68%	15,680,687	16.00%	1,029,642	6.57%
	621	14,651,045	12.68%	15,680,687	16.00%	1,029,642	6.57%
700		-	-	1,000,000	1.02%	1,000,000	100.00%
	710	-	-	1,000,000	1.02%	1,000,000	100.00%
	711	-	-	1,000,000	1.02%	1,000,000	100.00%

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	115,489,419	100.00%	98,004,241	100.00%	17,485,178	17.84%
1000	30,111,568	26.07%	32,285,082	32.94%	2,173,514	6.73%
1100	984,873	0.85%	892,439	0.91%	92,434	10.36%
1110	—	—	—	—	—	—
1120	984,873	0.85%	892,439	0.91%	92,434	10.36%
1200	29,126,695	25.22%	31,392,643	32.03%	2,265,948	7.22%
1210	12,799,636	11.08%	11,032,732	11.26%	1,766,904	16.02%
1220	120,709	0.10%	114,798	0.12%	5,911	5.15%
1230	7,000	0.01%	8,025	0.01%	1,025	12.77%
1240	15,127,811	13.10%	19,080,107	19.47%	3,952,296	20.71%
1250	1,071,539	0.93%	1,156,981	1.18%	85,442	7.38%
2000	72,031,271	62.37%	52,341,986	53.41%	19,689,285	37.62%
2100	3,788,060	3.28%	3,536,352	3.61%	251,708	7.12%
2110	2,680,583	2.32%	3,178,141	3.24%	497,558	15.66%
2120	1,107,477	0.96%	358,211	0.37%	749,266	209.17%
2200	13,685,577	11.85%	13,918,846	14.20%	233,269	1.68%
2210	2,395,140	2.07%	2,618,686	2.67%	223,546	8.54%
2220	11,034,165	9.55%	11,127,492	11.35%	93,327	0.84%
2230	256,272	0.22%	172,668	0.18%	83,604	48.42%
2300	40,629,043	35.18%	29,839,185	30.45%	10,789,858	36.16%
2310	2,976,200	2.58%	3,883,937	3.96%	907,737	23.37%
2320	30,291,954	26.23%	18,236,321	18.61%	12,055,633	66.11%
2330 가	7,360,889	6.37%	7,718,927	7.88%	358,038	4.64%
2400	13,928,591	12.06%	5,047,603	5.15%	8,880,988	175.94%

	2410	217,611	0.19%	226,921	0.23%	9,310	4.10%
	2410 가	192,295	0.17%	208,918	0.21%	16,623	7.96%
	2420	13,518,685	11.71%	4,611,764	4.71%	8,906,921	193.13%
3000		11,509,771	9.97%	11,438,837	11.67%	70,934	0.62%
	3100	120,981	0.10%	336,796	0.34%	215,815	64.08%
	3110	4,200	0.00%	2,500	0.00%	1,700	68.00%
	3120	116,781	0.10%	334,296	0.34%	217,515	65.07%
	3200	145,239	0.13%	469,207	0.48%	323,968	69.05%
	3210	69,471	0.06%	76,180	0.08%	6,709	8.81%
	3220	1,520	0.00%	301,703	0.31%	300,183	99.50%
	3230	74,248	0.06%	91,324	0.09%	17,076	18.70%
	3300	4,637,903	4.02%	5,416,430	5.53%	778,527	14.37%
	3310	385,678	0.33%	284,027	0.29%	101,651	35.79%
	3320	451,724	0.39%	356,635	0.36%	95,089	26.66%
	3330	3,800,501	3.29%	4,775,768	4.87%	975,267	20.42%
	3400	6,605,648	5.72%	5,216,404	5.32%	1,389,244	26.63%
	3410	6,605,648	5.72%	5,216,404	5.32%	1,389,244	26.63%
4000		264,973	0.23%	254,193	0.26%	10,780	4.24%
	4100	264,973	0.23%	254,193	0.26%	10,780	4.24%
	4110	264,973	0.23%	254,193	0.26%	10,780	4.24%
5000		1,571,836	1.36%	1,684,143	1.72%	112,307	6.67%
	5100	241,000	0.21%	216,250	0.22%	24,750	11.45%
	5110	241,000	0.21%	216,250	0.22%	24,750	11.45%
	5200	—	—	—	—	—	—

	5210	—	—	—	—	—	—
	5400	1,330,836	1.15%	1,467,893	1.50%	137,057	9.34%
	5410	1,330,836	1.15%	1,467,893	1.50%	137,057	9.34%

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		115,489,419	30,111,568	72,031,271	11,509,771	264,973	1,571,836
	100	20,578,319	13,237,874	6,610,333	730,112		
	101	20,578,319	13,237,874	6,610,333	730,112		
	101-01	10,601,415	9,417,956	838,540	344,919		
	101-02	3,226,007	2,898,823	237,873	89,311		
	101-03	194,293	124,774	45,184	24,335		
	101-04	6,556,604	796,321	5,488,736	271,547		
	200	11,978,214	8,379,232	1,917,534	1,606,937	74,511	
	201	4,056,207	2,045,810	867,548	1,082,483	60,366	
	202	650,267	434,424	145,395	64,260	6,188	
	202-01	399,763	201,860	137,115	54,600	6,188	
	202-02	247,020	229,080	8,280	9,660		
	202-03						
	202-04	3,484	3,484				
	203	1,761,235	1,508,365	178,740	67,130	7,000	
	203-01	174,250	165,250	6,000	3,000		
	가	203-02	32,365	30,835	1,530		
	203-03	227,300	157,220	49,110	13,970	7,000	
	203-04	1,327,320	1,155,060	122,100	50,160		

	204	4,348,030	3,861,450	342,301	144,279		
	205	328,700	328,700				
	205-01	105,600	105,600				
	205-02	89,600	89,600				
	205-03	4,800	4,800				
	205-04						
	205-05	64,000	64,000				
	205-06	60,700	60,700				
	205-07	4,000	4,000				
	206	763,657	186,690	327,325	248,685	957	
	206-01	263,617		171,824	90,836	957	
	206-02	500,040	186,690	155,501	157,849		
	207	70,118	13,793	56,225	100		
	207-01	15,000		15,000			
	207-02	55,118	13,793	41,225	100		
	300	49,527,557	4,611,329	44,389,149	319,973	141,106	66,000
	301	23,820,166	1,419,695	21,976,852	282,573	141,046	
	301-01	21,865,656	380,265	21,485,391			
	301-02	102,280	102,280				

		301-04	3,960	3,960			
		301-05	799,580	799,580			
		301-06	111,916			111,916	
		301-08	375,544	20,336	61,784	273,413	20,011
		301-09	420,620	83,494	324,447	4,640	8,039
		301-10	140,610	29,780	105,230	4,520	1,080
		303	193,211	190,751		2,400	60
		304	2,505,546	2,505,546			
		304-01	2,216,855	2,216,855			
		304-02	267,091	267,091			
		304-03	21,600	21,600			
		305	47,455	15,455	2,000	30,000	
		306	192,570	187,570		5,000	
		306-01	5,000			5,000	
		306-02	187,570	187,570			
		307	22,629,873	266,147	22,363,726		
		307-01	11,697,208		11,697,208		
		307-02	6,446,869	212,940	6,233,929		
		307-03	4,445,796	13,207	4,432,589		

		307-05	40,000	40,000			
		308	26,165	26,165			
		308-03	19,915	19,915			
		308-05					
		308-06	6,250	6,250			
		311	112,571		46,571		66,000
		311-02	112,571		46,571		66,000
		400	24,529,543	3,883,133	17,438,954	3,191,456	16,000
		401	22,994,419	3,483,190	16,354,385	3,140,844	16,000
		401-01	22,103,713	3,176,440	15,785,929	3,125,344	16,000
		401-02	535,000		535,000		
		401-03	355,706	306,750	33,456	15,500	
		402	463,276		417,676	45,600	
		402-01	463,276		417,676	45,600	
		403	424,955		424,955		
		403-02	415,555		415,555		
		403-03	9,400		9,400		
		405	646,893	399,943	241,938	5,012	
		405-01	645,893	398,943	241,938	5,012	

		405-02	1,000	1,000			
		500	390,000		390,000		
		501	390,000		390,000		
		501-01	390,000		390,000		
		600	329,000		154,000		175,000
		601	329,000		154,000		175,000
		601-03	329,000		154,000		175,000
		700	271,779		105,000	133,423	33,356
		701	95,000		95,000		
		705	176,779		10,000	133,423	33,356
		705-03	176,779		10,000	133,423	33,356
		800	7,885,007		1,026,301	5,527,870	1,330,836
		801	7,885,007		1,026,301	5,527,870	1,330,836
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		84,088,235	100.00%	78,800,042	100.00%	5,288,193	6.71%
		18,690,000	22.23%	18,974,000	24.08%	284,000	1.50%
		18,690,000	22.23%	18,974,000	24.08%	284,000	1.50%
		15,892,418	18.90%	13,180,060	16.73%	2,712,358	20.58%
		9,918,526	11.80%	9,766,028	12.39%	152,498	1.56%
		5,973,892	7.10%	3,414,032	4.33%	2,559,860	74.98%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		15,704,348	18.68%	15,601,831	19.80%	102,517	0.66%
		15,704,348	18.68%	15,601,831	19.80%	102,517	0.66%
		-	-	-	-	-	-
		33,801,469	40.20%	30,044,151	38.13%	3,757,318	12.51%
		21,420,829	25.47%	16,177,227	20.53%	5,243,602	32.41%
		12,380,640	14.72%	13,866,924	17.60%	1,486,284	10.72%
		-	-	1,000,000	1.27%	1,000,000	100.00%
		-	-	1,000,000	1.27%	1,000,000	100.00%
	-	-	-	-	-	-	
	84,058,235	100.00%	78,800,042	100.00%	5,258,193	6.67%	
		36,418,204	43.32%	34,235,445	43.45%	2,182,759	6.38%
		20,144,089	23.96%	19,031,843	24.15%	1,112,246	5.84%
		16,274,115	19.36%	15,203,602	19.29%	1,070,513	7.04%
		45,556,391	54.20%	41,391,926	52.53%	4,164,465	10.06%
		37,759,838	44.92%	34,612,112	43.92%	3,147,726	9.09%
		7,796,553	9.28%	6,779,814	8.60%	1,016,739	15.00%
		241,000	0.29%	816,250	1.04%	575,250	70.47%
		241,000	0.29%	216,250	0.27%	24,750	11.45%
		-	-	600,000	0.76%	600,000	100.00%
		1,842,640	2.19%	2,356,421	2.99%	513,781	21.80%
		1,330,836	1.58%	1,467,893	1.86%	137,057	9.34%
		511,804	0.61%	888,528	1.13%	376,724	42.40%

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		84,088,235	100.00%	78,800,042	100.00%	5,288,193	6.71%	
100		18,690,000	22.23%	18,974,000	24.08%	284,000	1.50%	
	110	18,690,000	22.23%	18,974,000	24.08%	284,000	1.50%	
		111	15,122,000	17.98%	16,287,000	20.67%	1,165,000	7.15%
		112	2,883,000	3.43%	2,506,000	3.18%	377,000	15.04%
		113	685,000	0.81%	181,000	0.23%	504,000	278.45%
200		15,892,418	18.90%	13,180,060	16.73%	2,712,358	20.58%	
	210	9,918,526	11.80%	9,766,028	12.39%	152,498	1.56%	
		211	371,900	0.44%	79,688	0.10%	292,212	366.70%
		212	420,085	0.50%	417,192	0.53%	2,893	0.69%
		213	5,653,881	6.72%	5,679,265	7.21%	25,384	0.45%
		215	2,869,660	3.41%	2,974,683	3.77%	105,023	3.53%
		216	603,000	0.72%	615,200	0.78%	12,200	1.98%
	220	5,973,892	7.10%	3,414,032	4.33%	2,559,860	74.98%	
		221	174,692	0.21%	159,732	0.20%	14,960	9.37%
		222	3,930,000	4.67%	1,950,000	2.47%	1,980,000	101.54%
		223	-	-	-	-	-	-
		227	630,000	0.75%	230,000	0.29%	400,000	173.91%
		228	939,200	1.12%	864,000	1.10%	75,200	8.70%
		229	300,000	0.36%	210,300	0.27%	89,700	42.65%
300		-	-	-	-	-	-	
	310	-	-	-	-	-	-	

	311	-	-	-	-	-	-
500		15,704,348	18.68%	15,601,831	19.80%	102,517	0.66%
	510	15,704,348	18.68%	15,601,831	19.80%	102,517	0.66%
	511	15,704,348	18.68%	15,601,831	19.80%	102,517	0.66%
600		33,801,469	40.20%	30,044,151	38.13%	3,757,318	12.51%
	610	21,420,829	25.47%	16,177,227	20.53%	5,243,602	32.41%
	611	21,420,829	25.47%	16,177,227	20.53%	5,243,602	32.41%
	620	12,380,640	14.72%	13,866,924	17.60%	1,486,284	10.72%
	621	12,380,640	14.72%	13,866,924	17.60%	1,486,284	10.72%
700		-	-	1,000,000	1.27%	1,000,000	100.00%
	710	-	-	1,000,000	1.27%	1,000,000	100.00%
	711	-	-	1,000,000	1.27%	1,000,000	100.00%

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	84,058,235	100.00%	78,800,042	100.00%	5,258,193	6.67%
1000	30,111,568	35.82%	32,285,082	40.97%	2,173,514	6.73%
1100	984,873	1.17%	892,439	1.13%	92,434	10.36%
1110	—	—	—	—	—	—
1120	984,873	1.17%	892,439	1.13%	92,434	10.36%
1200	29,126,695	34.65%	31,392,643	39.84%	2,265,948	7.22%
1210	12,799,636	15.23%	11,032,732	14.00%	1,766,904	16.02%
1220	120,709	0.14%	114,798	0.15%	5,911	5.15%
1230	7,000	0.01%	8,025	0.01%	1,025	12.77%
1240	15,127,811	18.00%	19,080,107	24.21%	3,952,296	20.71%
1250	1,071,539	1.27%	1,156,981	1.47%	85,442	7.38%
2000	47,126,667	56.06%	38,293,187	48.60%	8,833,480	23.07%
2100	3,788,060	4.51%	3,536,352	4.49%	251,708	7.12%
2110	2,680,583	3.19%	3,178,141	4.03%	497,558	15.66%
2120	1,107,477	1.32%	358,211	0.45%	749,266	209.17%
2200	13,685,577	16.28%	13,918,846	17.66%	233,269	1.68%
2210	2,395,140	2.85%	2,618,686	3.32%	223,546	8.54%
2220	11,034,165	13.13%	11,127,492	14.12%	93,327	0.84%
2230	256,272	0.30%	172,668	0.22%	83,604	48.42%
2300	28,882,050	34.36%	20,308,707	25.77%	8,573,343	42.22%
2310	2,976,200	3.54%	3,883,937	4.93%	907,737	23.37%
2320	18,544,961	22.06%	8,705,843	11.05%	9,839,118	113.02%
2330 가	7,360,889	8.76%	7,718,927	9.80%	358,038	4.64%
2400	770,980	0.92%	529,282	0.67%	241,698	45.67%

	2410	가	192,295	0.23%	208,918	0.27%	16,623	7.96%
	2420		578,685	0.69%	320,364	0.41%	258,321	80.63%
3000			4,983,191	5.93%	6,283,437	7.97%	1,300,246	20.69%
	3100		120,981	0.14%	336,796	0.43%	215,815	64.08%
	3110		4,200	0.00%	2,500	0.00%	1,700	68.00%
	3120		116,781	0.14%	334,296	0.42%	217,515	65.07%
	3200		145,239	0.17%	469,207	0.60%	323,968	69.05%
	3210		69,471	0.08%	76,180	0.10%	6,709	8.81%
	3220		1,520	0.00%	301,703	0.38%	300,183	99.50%
	3230		74,248	0.09%	91,324	0.12%	17,076	18.70%
	3300		4,637,903	5.52%	5,416,430	6.87%	778,527	14.37%
	3310		385,678	0.46%	284,027	0.36%	101,651	35.79%
	3320		451,724	0.54%	356,635	0.45%	95,089	26.66%
	3330		3,800,501	4.52%	4,775,768	6.06%	975,267	20.42%
	3400		79,068	0.09%	61,004	0.08%	18,064	29.61%
	3410		79,068	0.09%	61,004	0.08%	18,064	29.61%
4000			264,973	0.32%	254,193	0.32%	10,780	4.24%
	4100		264,973	0.32%	254,193	0.32%	10,780	4.24%
	4110		264,973	0.32%	254,193	0.32%	10,780	4.24%
5000			1,571,836	1.87%	1,684,143	2.14%	112,307	6.67%
	5100		241,000	0.29%	216,250	0.27%	24,750	11.45%
	5110		241,000	0.29%	216,250	0.27%	24,750	11.45%
	5200		—	—	—	—	—	—
	5210		—	—	—	—	—	—

5400	1,330,836	1.58%	1,467,893	1.86%	137,057	9.34%	
5410	1,330,836	1.58%	1,467,893	1.86%	137,057	9.34%	

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		84,058,235	30,111,568	47,126,667	4,983,191	264,973	1,571,836
	100	20,144,089	13,237,874	6,610,333	295,882		
	101	20,144,089	13,237,874	6,610,333	295,882		
	101-01	10,256,496	9,417,956	838,540			
	101-02	3,136,696	2,898,823	237,873			
	101-03	194,293	124,774	45,184	24,335		
	101-04	6,556,604	796,321	5,488,736	271,547		
	200	11,637,982	8,379,232	1,895,461	1,288,778	74,511	
	201	3,928,177	2,045,810	849,098	972,903	60,366	
	202	629,232	434,424	144,820	43,800	6,188	
	202-01	388,388	201,860	136,540	43,800	6,188	
	202-02	237,360	229,080	8,280			
	202-03						
	202-04	3,484	3,484				
	203	1,717,495	1,508,365	178,740	23,390	7,000	
	203-01	174,250	165,250	6,000	3,000		
	가	203-02	32,365	30,835	1,530		
	203-03	225,800	157,220	49,110	12,470	7,000	
	203-04	1,285,080	1,155,060	122,100	7,920		

	204	4,203,751	3,861,450	342,301			
	205	328,700	328,700				
	205-01	105,600	105,600				
	205-02	89,600	89,600				
	205-03	4,800	4,800				
	205-04						
	205-05	64,000	64,000				
	205-06	60,700	60,700				
	205-07	4,000	4,000				
	206	760,609	186,690	324,277	248,685	957	
	206-01	263,617		171,824	90,836	957	
	206-02	496,992	186,690	152,453	157,849		
	207	70,018	13,793	56,225			
	207-01	15,000		15,000			
	207-02	55,018	13,793	41,225			
	300	38,079,048	4,611,329	33,013,919	246,694	141,106	66,000
	301	23,749,287	1,419,695	21,976,852	211,694	141,046	
	301-01	21,865,656	380,265	21,485,391			
	301-02	102,280	102,280				

		301-04	3,960	3,960			
		301-05	799,580	799,580			
		301-06	111,916			111,916	
		301-08	304,665	20,336	61,784	202,534	20,011
		301-09	420,620	83,494	324,447	4,640	8,039
		301-10	140,610	29,780	105,230	4,520	1,080
		303	190,811	190,751			60
		304	2,505,546	2,505,546			
		304-01	2,216,855	2,216,855			
		304-02	267,091	267,091			
		304-03	21,600	21,600			
		305	47,455	15,455	2,000	30,000	
		306	192,570	187,570		5,000	
		306-01	5,000			5,000	
		306-02	187,570	187,570			
		307	11,301,214	266,147	11,035,067		
		307-01	368,549		368,549		
		307-02	6,446,869	212,940	6,233,929		
		307-03	4,445,796	13,207	4,432,589		

		307-05	40,000	40,000			
		308	26,165	26,165			
		308-03	19,915	19,915			
		308-05					
		308-06	6,250	6,250			
		311	66,000				66,000
		311-02	66,000				66,000
		400	12,419,501	3,883,133	5,501,954	3,018,414	16,000
		401	10,889,089	3,483,190	4,417,385	2,972,514	16,000
		401-01	10,201,383	3,176,440	4,051,929	2,957,014	16,000
		401-02	357,000		357,000		
		401-03	330,706	306,750	8,456	15,500	
		402	463,276		417,676	45,600	
		402-01	463,276		417,676	45,600	
		403	424,955		424,955		
		403-02	415,555		415,555		
		403-03	9,400		9,400		
		405	642,181	399,943	241,938	300	
		405-01	641,181	398,943	241,938	300	

		405-02	1,000	1,000			
		600	175,000				175,000
		601	175,000				175,000
		601-03	175,000				175,000
		700	271,779		105,000	133,423	33,356
		701	95,000		95,000		
		705	176,779		10,000	133,423	33,356
		705-03	176,779		10,000	133,423	33,356
		800	1,330,836				1,330,836
		801	1,330,836				1,330,836
		802					
		802-01					
		802-02					

100		18,690,000			
110		18,690,000			
111		15,122,000			
	111 - 03	372,000	2001	=	372,000
	111 - 05	5,700,000	2001	=	5,700,000
	111 - 11	9,050,000	2001	=	9,050,000
112		2,883,000			
	112 - 03	2,883,000	2001	=	2,883,000
113		685,000			
	113 - 01	685,000	2001	=	685,000
200		15,892,418			
210		9,918,526			
211		371,900			
	211 - 01	60,000		$400,000 * 6,000\text{m}^2 * 50/1,000 * 50/100 =$	60,000
	211 - 02	311,900		$(=79,600)$	
			.	$400,000 * 4,600\text{m}^2 * 15/1,000 =$	27,600
			.	$400,000 * 2,200\text{m}^2 * 50/1,000 =$	44,000

			.		= 8,000
					= 132,300
					= 100,000
212		420,085			
	212 - 02	396,000			= 396,000
	212 - 07	24,085		500,000 * 12	= 6,000
					= 12,485
					= 5,600
213		5,653,881			
	213 - 01	808,912	.	600 * 4,050 * 12	= 29,160
			.	(=132,000)	
			.	100 * 65,000 * 12	= 78,000
			.	600 * 7,500 * 12	= 54,000
				500 * 31,000 * 12	= 186,000
				400 * 1,000 * 12	= 4,800
				10,000 * 1,500 * 12	= 180,000
				500 * 3,500 * 12	= 21,000

(:)

			. 500 * 6,300 * 12 = 37,800
			() 700 * 630 * 12 = 5,292
			가 500 * 2,630 * 12 = 15,780
			1,000 * 2,300 * 12 = 27,600
			200 * 5,200 * 12 = 12,480
			가 = 150,000
			= 7,000
213 - 02		3,976,000	= 3,976,000
213 - 03		75,600	= 75,600
213 - 04		793,369	(=403,782)
			. (=158,880)
			- 2,700 * 2,500 * 12 = 81,000
			- 2,200 * 2,500 * 12 = 66,000
			- 3,300 * 300 * 12 = 11,880
			. (=176,080)
			-B (=23,375)

200

210

213

213-01

	' '			
				2,750 * 500 = 1,375
				5,500 * 4,000 = 22,000
		-		3,200 * 12,000 = 38,400
		-		4,900 * 800 = 3,920
		-		7,700 * 50 = 385
		-		5,000 * 22,000 = 110,000
		.		2,200 * 300 = 660
		.	(=62,402)	
		-	(=7,583)	
				1,250 * 2,400 = 3,000
				940 * 500 = 470
				1,060 * 360 = 381
				1,090 * 180 = 196
				10,190 * 200 = 2,038
				4,280 * 350 = 1,498
		-	(=11,385)	
		B		1,400 * 4,500 = 6,300

(:)

			C	10,170 * 500 =	5,085
			- (=43,434)		
			11	22,930 * 1,800 =	41,274
			2	3,000 * 720 =	2,160
			. X-	4,800 * 1,200 =	5,760
				67,740,000 * 5/100 =	3,387
				40,000,000 * 5/100 =	2,000
				=	320,000
				4,200,000 * 12 =	50,400
				20,000 * 3 * 230 =	13,800
215		2,869,660			
	215 - 01	2,166,360		72,212,000,000 * 3/100 =	2,166,360
	215 - 02	360,000		1,200,000,000 * 30/100 =	360,000
	215 - 03	343,300		2,477,778,000 * 9/100 =	223,000
				63,000,000 * 10/100 =	6,300
				=	40,000
				320,000,000 * 10/100 =	32,000

200

210

213

213-04

(:)

				= 42,000
216		603,000		
	216 - 01	600,000		= 600,000
	216 - 04	3,000		= 3,000
220		5,973,892		
221		174,692		
	221 - 01	91,371	400,000 * 900m ² * 20/100 =	72,000
			=	19,371
	221 - 02	83,321	400,000 * 200m ² =	80,000
			=	3,321
222		3,930,000		
	222 - 01	3,930,000	2000	= 3,930,000
227		630,000		
	227 - 02	630,000	(=500,000)	
			. (900a)	= 420,000
			. (100a)	= 80,000
			(160)	= 30,000

200

210

215

215-03

(:)

					= 100,000
228		939,200			
	228 - 01	500		500,000 * 1	= 500
	228 - 02	200,000	.		= 200,000
	228 - 03	5,000			= 5,000
	228 - 04	367,700			= 60,000
			.		= 73,200
			(,)		= 25,500
			가		= 80,000
					= 35,000
					= 60,000
			.		= 4,000
					= 30,000
	228 - 05	54,000		4,500,000 * 12	= 54,000
	228 - 09	312,000			= 150,000
					= 42,000
					= 120,000

229		300,000		
	229 - 01	300,000	=	300,000
500		15,704,348		
510		15,704,348		
511		15,704,348		
	511 - 01	15,704,348	=	15,704,348
600		33,801,469		
610		21,420,829		
611		21,420,829		
	611 - 01	21,413,412	=	10,000
			=	32,240
			=	5,840
			=	11,799
			=	4,047
			=	604
			=	391
			=	561

	' '			
				= 304,212
				= 1,704,220
				= 4,700
				= 289,514
				= 338,242
				= 10,990,955
				= 1,613,364
				= 1,055,862
				= 427,180
				= 167,386
				= 52,028
				= 93,687
				= 130,748
			가	= 92,661
				= 288,260
				= 267,166
				= 36,664

600

610

611

611-01

	, ' ,				
				=	16,313
				=	10,169
				=	1,931
				=	372,811
				=	22,141
				=	36,566
				=	48,054
				=	1,089
				=	623,000
				=	11,296
				=	2,400
			가	=	21,600
				=	10,000
				=	189,338
			가	=	123,816
			가	=	34,370
				=	1,187,560

600

610

611

611-01

	' '				
			가	=	56,154
			가	=	18,096
			가	=	16,463
				=	70,420
				=	7,000
				=	33,360
				=	302,554
				=	3,500
			,	=	153,100
				=	1,250
				=	10,000
				=	3,600
				=	20,400
				=	4,800
			가	=	30,624
				=	5,170
				=	480

600

610

611

611-01

					= 5,882
					= 7,785
					= 4,076
					= 618
					= 16,556
					= 2,605
					= 800
			가		= 3,154
				가	= 180
	611 - 02	7,417			= 1,868
			가		= 1,868
					= 796
					= 935
					= 1,950
620		12,380,640			
621		12,380,640			
	621 - 01	12,380,640	<	>	

	' '			
				= 4,722
				= 699
				= 456
				= 655
				= 76,053
				= 852,110
				= 4,700
				= 144,961
				= 1,341,789
				= 201,671
				= 131,983
				= 53,398
				= 20,923
				= 22,298
				= 40,152
				= 392,247
			가	= 39,711

600

620

621

621-01

	, ' ,				
				=	60,998
				=	9,166
				=	4,078
				=	4,358
				=	159,776
				=	3,908
				=	18,283
				=	48,054
				=	467
				=	186,900
				=	2,400
			가	=	21,600
				=	10,000
				=	189,338
			가	=	30,954
			가	=	4,296
				=	1,053,019

600

620

621

621-01

	' '				
			가	=	7,019
			가	=	2,262
			가	=	15,440
				=	30,180
				=	3,000
				=	16,680
				=	129,666
				=	3,500
			,	=	38,275
				=	13,600
				=	3,200
				=	1,551
				=	360
				=	1,765
				=	7,785
				=	465
				=	12,418

600

620

621

621-01

					1,303
			가		1,577
			, 가		90
			< >		
					1,000
					7,000
					600
					16,000
					27,670
					4,500
					126,000
					50,959
					27,200
					2,000,000
					44,800
					15,600
					52,000

600

620

621

621-01

				=	3,000
			가	=	44,124
				=	203,840
				=	58,240
				=	108,160
				=	196,040
				=	24,000
			APT	=	18,000
				=	12,000
				=	5,000
			가	=	4,700
				=	358,203
				=	65,760
				=	779
				=	5,023
				=	5,128
				=	816,480

600

620

621

621-01

	' '			
				= 41,760
				= 2,320
				= 3,003
				= 57,954
				= 25,600
				= 30,000
				= 9,600
				= 121,920
				= 3,000
				= 30,240
				= 20,786
				= 177,120
				= 19,000
				= 400
				= 4,200
				= 1,326
			가	= 6,000

600

620

621

621-01

	' '				
			가	=	1,760
				=	9,600
				=	18,400
				=	1,900
				=	1,632
			가 가	=	13,200
				=	12,560
				=	43,200
				=	12,400
				=	1,250
			가	=	3,200
		EM		=	54,600
				=	80,500
				=	15,400
				=	10,000
				=	5,491
				=	12,267

600

620

621

621-01

	' '				
				=	8,736
				=	2,250
				=	860,000
			2 APT	=	500,000
				=	400,000
				=	30,000
		84,088,235			

1000		24,230,831	[	2,030,231	1,156,792	21,043,808]
1100		984,873				
1120		984,873				
1121		634,573				
100		598,233				
110		369,627				
101		369,627				
		291,389	01			
				(=221,307)		
				. 4	1,507,800 * 1 * 12 * 1.075	= 19,451
				. 5	1,344,500 * 2 * 12 * 1.075	= 34,689
				. 6	1,104,100 * 2 * 12 * 1.075	= 28,486
				. 7	868,300 * 3 * 12 * 1.075	= 33,604
				. 8	618,700 * 1 * 12 * 1.075	= 7,982
				. 8	833,600 * 4 * 12 * 1.075	= 43,014
				. 9	642,900 * 2 * 12 * 1.075	= 16,587
				. 10	501,100 * 1 * 12 * 1.075	= 6,465

1000

1100

1120

1121

110

101

			. .	190,278,000	* 0.98 =	186,473	
			. .	186,473,000	* 18.68% =	34,834	
			(=70,082)				
			. .	221,307,000	* 2/12 =	36,885	
			. .	221,307,000	* 1.8/12 =	33,197	
		78,238	02				
			(=27,524)				
			. 5	5,364	* 30 * 2 * 12 * 1.075 =	4,152	
			. 6	4,551	* 30 * 2 * 12 * 1.075 =	3,523	
			. 7	4,084	* 30 * 3 * 12 * 1.075 =	4,742	
			. 8	3,660	* 30 * 5 * 12 * 1.075 =	7,083	
			. 9	3,282	* 30 * 2 * 12 * 1.075 =	2,541	
			. 10	2,969	* 30 * 1 * 12 * 1.075 =	1,150	
			. .	23,191,000	* 18.68% =	4,333	
			(=50,714)				
			. 가	(=10,177)			
			-	30,000	* 16 * 0.78 * 12 =	4,493	

			—	20,000	* 16	* 1.48 * 12 =	5,684
			·	(=5,241)			
			—	300,000	* 16	* 0.16 * 4 =	3,072
			—	169,400	* 16	* 0.20 * 4 =	2,169
			·	(=17,400)			
			-25	130,000	* 5	* 12 =	7,800
			-20	110,000	* 3	* 12 =	3,960
			-15	80,000	* 1	* 12 =	960
			-10	60,000	* 4	* 12 =	2,880
			-5	50,000	* 3	* 12 =	1,800
			·	221,307,000	* 6%	* 1/3 =	4,427
			·	(4)			
				1,507,800	* 10%	* 12 * 1.075 * 1.1868 =	2,309
			·	(=11,160)			
			-4	100,000	* 1	* 12 =	1,200
			-5	80,000	* 2	* 12 =	1,920
			-6	60,000	* 2	* 12 =	1,440

(:)

				-7	50,000	* 11	* 12	= 6,600
120		228,606						
201		52,728						
			(=20,200)					
			.		100,000	* 72	=	7,200
			.		1,000,000	* 6	=	6,000
			.		3,500,000	* 2	=	7,000
					10,000	* 100	=	1,000
					6,000	* 18	* 12	= 1,296
				(=1,000)				
			.		10,000	* 50	=	500
			.		10,000	* 50	=	500
					8,000	* 20	=	160
				(=344)				
			.	()	178,230	* 1	=	179
			.	()	164,020	* 1	=	165
				(=680)				

1000

1100

1120

1121

110

101

(:)

						100,000	* 1	* 12 =	1,200
								=	5,456
								=	3,000
								=	3,840
202		11,600							
		11,600	01						
						100,000	* 5	* 4 =	2,000
						50,000	* 16	* 12 =	9,600
203		49,300							
		3,000	01						
							(	) =	3,000
		1,280	02	가					
				가		80,000	* 16	=	1,280
		5,600	03						
								=	3,600
								=	2,000
		39,420	04						

1000

1100

1120

1121

120

201

(:)

				(=6,780)			
				. 4 ()	315,000	* 1 * 12 =	3,780
				. 5 ()	100,000	* 2 * 12 =	2,400
				. 6 ()	50,000	* 1 * 12 =	600
				(=24,360)			
				. 4	300,000	* 1 * 12 =	3,600
				. 5	200,000	* 2 * 12 =	4,800
				. 6	130,000	* 2 * 12 =	3,120
				. 7	120,000	* 3 * 12 =	4,320
				. 8	90,000	* 5 * 12 =	5,400
				. 9	90,000	* 2 * 12 =	2,160
				. 10	80,000	* 1 * 12 =	960
					300,000	* 12 =	3,600
					30,000	* 13 * 12 =	4,680
204			114,478				
					80,000	* 16 * 12 =	15,360
					100,000	* 16 * 12 =	19,200

1000

1100

1120

1121

120

203

				가	221,307,000 * 1/12 * 100% =	18,443
				가	221,307,000 * 1/12 * 250% =	46,106
				가	221,307,000 * 20/288 =	15,369
405		500				
		500	02			
					10,000 * 50 =	500
200		36,340				
220		36,340				
401		23,950				
		23,950	01			
					82,500 * 100 =	8,250
					15,700,000 * 1 =	15,700
405		12,390				
		12,390	01			
					2,960,000 * 1 =	2,960
					1,470,000 * 1 =	1,470
					960,000 * 1 =	960

(:)

					1,400,000 * 5 =	7,000
1122		350,300				
100		350,300				
120		350,300				
205		328,700				
		105,600	01			
					550,000 * 16 * 12 =	105,600
		89,600	02			
					70,000 * 16 * 80 =	89,600
		4,800	03			
					150,000 * 16 * 2 =	4,800
		64,000	05			
					4,000,000 * 16 =	64,000
		60,700	06			
					(=60,700)	
			.		1,900,000 * 1 * 12 =	22,800
			.		1,000,000 * 1 * 12 =	12,000

1000

1100

1120

1121

220

405

					700,000	* 3	* 12 = 25,200
					700,000	* 1	* 1 = 700
		4,000	07				= 4,000
304		21,600					
		21,600	03				
				(=21,600)			
					90,000	* 1	* 120 * 2 * 50% = 10,800
					90,000	* 1	* 120 * 1 * 50% = 5,400
					10,800,000	* 1	* 50% = 5,400
1200		23,245,958	[	2,030,231	1,156,792	20,058,935]
1210		12,799,636	[	10,000	1,000	12,788,636]
1211		75,569					
100		75,272					
120		75,272					
201		50,112					
					5,000	* 1,000	= 5,000

				10,000 * 200 * 2 =	4,000
				20,000 * 250 =	5,000
				15,000 * 40 * 6 =	3,600
				1,000,000 * 3 =	3,000
				13,000 * 100 * 2 =	2,600
				200,000 * 3 =	600
				10,000 * 700 =	7,000
				=	12,352
				=	6,960
202		19,560			
		19,560	01		
				가 10,000 * 2 * 9 * 12 =	2,160
				50,000 * 29 * 12 =	17,400
203		5,600			
		2,000	03		
				=	1,200
				=	800

1000

1200

1210

1211

120

201

		3,600	04	
				300,000 * 12 = 3,600
200		297		
220		297		
405		297		
		297	01	
				99,000 * 3 = 297
1212		12,183,807		
100		12,178,807		
110		8,459,049		
101		8,459,049		
		6,760,494	01	
				(2) (=100,831)
				. 46,935,000 +(46,935,000 *50%*7.5%) = 48,696
				. 45,183,000 +(45,183,000 *50%*7.5%) = 46,878
				. 95,574,000 * 5.5% = 5,257
				(426) (=5,057,971)

			.	(321)		
	-4	1,507,800	* 3	* 12	* 1.075 =	58,352
	-5	1,344,500	* 15	* 12	* 1.075 =	260,161
	-6	1,104,100	* 57	* 12	* 1.075 =	811,845
	-7	868,300	* 117	* 12	* 1.075 =	1,310,526
	-8	618,700	* 104	* 12	* 1.075 =	830,048
	-9	426,600	* 25	* 12	* 1.075 =	137,579
			.	(105)		
	- 6	1,199,800	* 1	* 12	* 1.075 =	15,478
	- 7	981,100	* 9	* 12	* 1.075 =	113,906
	- 8	833,600	* 17	* 12	* 1.075 =	182,809
	- 9	642,900	* 57	* 12	* 1.075 =	472,725
	- 10	501,100	* 8	* 12	* 1.075 =	51,714
	-	618,300	* 13	* 12	* 1.075 =	103,689
	.				4,348,832,000	* 0.98 = 4,261,856
	.				4,261,856,000	* 18.68% = 796,115
					(=1,601,692)	

				·	5,057,971,000 * 2/12 = 842,996
				·	5,057,971,000 * 1.8/12 = 758,696
		1,698,555	02		
					(=749,763)
				·	(29 /30) = 53,646
				·	(41 /30) = 69,643
				·	(10 /30) = 19,193
				·	(24 /30) = 41,637
				·	(50 /30) = 87,310
				·	(17 /30) = 31,652
				·	(26 /30) = 45,098
				·	(27 /30) = 49,994
				·	(49 /30) = 82,604
				·	(33 /30) = 59,132
				·	(41 /30) = 72,551
				·	(21 /30) = 37,861
				·	가 (29 /30) = 53,379

1000

1200

1210

1212

110

101

1000

1200

1210

1212

110

101

				-	7	25,000	*	3	*	12	=	900
				-	8	20,000	*	1	*	12	=	240
				.	(=12,480)							
				-		40,000	*	26	*	12	=	12,480
				.		30,000	*	43	*	12	=	15,480
				.	(=3,000)							
				-	3	50,000	*	5	*	12	=	3,000
				.	(=744)							
				-	8	16,000	*	3	*	12	=	576
				-	9	14,000	*	1	*	12	=	168
				.	(=900)							
				-		30,000	*	2	*	12	=	720
				-		15,000	*	1	*	12	=	180
120			3,719,758									
201			46,750									
				.	(=15,300)							
				.	(=7,100)							

				-	30,000	* 120	* 1	= 3,600
				-	35,000	* 100	* 1	= 3,500
				.	(=8,200)			
				-	18,000	* 100	* 2	= 3,600
				-	23,000	* 100	* 2	= 4,600
					30,000	* 50	=	1,500
					10,000	* 120	=	1,200
					20,000	* 100	=	2,000
					200,000	* 4	=	800
					50,000	* 4	* 4	= 800
					50,000	* 3	* 1	= 150
					()		=	15,000
					()		=	5,000
					()		=	5,000
	202		33,000					
			33,000	01				
					10,000	* 2	* 10	* 5 = 1,000

1000

1200

1210

1212

120

201

(:)

					10,000 * 4 * 5 * 10 =	2,000
					() =	30,000
203			814,720			
			4,000	03		
					=	3,500
					=	500
			810,720	04		
				(=41,640)		
				・ 2 ()	585,000 * 1 * 12 =	7,020
				・ 3 ()	540,000 * 1 * 12 =	6,480
				・ 4 ()	315,000 * 3 * 12 =	11,340
				・ 5 ()	100,000 * 14 * 12 =	16,800
				(=562,200)		
				・ 2	200,000 * 1 * 12 =	2,400
				・ 3	400,000 * 1 * 12 =	4,800
				・ 4	300,000 * 3 * 12 =	10,800

1000

1200

1210

1212

120

202

				. 5	200,000	* 15	* 12 = 36,000
				. 6	130,000	* 58	* 12 = 90,480
				. 7	120,000	* 126	* 12 = 181,440
				. 8 9	90,000	* 203	* 12 = 219,240
				. 10	80,000	* 8	* 12 = 7,680
				.	60,000	* 13	* 12 = 9,360
					30,000	* 408	* 12 = 146,880
					(=60,000)		
				.	80,000	* 50	* 12 = 48,000
				.	80,000	* 5	* 12 = 4,800
				.	60,000	* 5	* 12 = 3,600
				.	50,000	* 6	* 12 = 3,600
204		2,750,288					
					80,000	* 428	* 12 = 410,880
				(4)	100,000	* 426	* 12 = 511,200
				가	5,057,971,000	* 1/12	* 100% = 421,498
				가 (=1,053,744)			

1000

1200

1210

1212

120

203

(:)

			· 5,057,971,000 * 1/12 * 250% = 1,053,744
		가 (=352,966)	· 49,457,000 * 50% * 20/288 = 1,718
			· 5,057,971,000 * 20/288 = 351,248
303		5,000	
			= 5,000
307		70,000	
		70,000	02
			() = 70,000
200		5,000	
220		5,000	
405		5,000	
		5,000	01
			() 200,000 * 25 = 5,000
1213		175,191	
100		159,811	
120		159,811	

1000 1200 1210 1212 120 204

201			76,135	
				30,000 * 100 * 2 = 6,000
				20,000 * 100 = 2,000
				300,000 * 1 = 300
				2,200,000 * 12 = 26,400
				165,000 * 2 * 12 = 3,960
				1,500,000 * 20 = 30,000
				500,000 * 1 = 500
			(=3,075)	
				. 150,000 * 5 = 750
				. 225,000 * 5 = 1,125
				. 300,000 * 4 = 1,200
				25,000 * 100 = 2,500
				50,000 * 7 * 4 = 1,400
202			1,500	
			1,500	01
				10,000 * 100 = 1,000

(:)

						1,500,000 * 11 =	16,500
	303		3,000				
						100,000 * 30 =	3,000
	405		500				
			500	02			
						10,000 * 50 =	500
	400		15,380				
	420		15,380				
	305		15,380				
						38,000 * 10 =	380
						5,000,000 * 3 =	15,000
	1214		365,069	[	10,000	1,000	354,069]
	100		167,276				
	120		167,276				
	201		146,611				
						(=15,745)	
				.		1,400,000 * 3 =	4,200

1000

1200

1210

1213

120

301

1000	1200	1210	1214	.	200,000	*	20	=	4,000				
				.	120,000	*	3	=	360				
				.	120,000	*	2	=	240				
				.	120,000	*	2	=	240				
				.	1,550,000	*	1	=	1,550				
				.	230,000	*	2	=	460				
				.	750,000	*	2	=	1,500				
				.	1,300,000	*	1	=	1,300				
				.	350,000	*	2	=	700				
				.	1,045,000	*	1	=	1,045				
				.	30,000	*	5	=	150				
								(,)		=	351		
										*	3	=	900
								(=3,365)					
				.	535,000	*	2	=	1,070				
.	345,000	*	1	=	345								
.	195,000	*	4	=	780								

1000

1200

1210

1214

120

201

				.	ATM	(-)	430,100 * 12 =	5,162
				.		(-)		
				.			54,000 * 18 * 12 =	11,664
				.			150,000 * 17 * 12 =	30,600
				.			453,860 * 12 =	5,447
				.			25,000 * 12 =	300
						(=21,836)		
				.	(UX9000)		199,000,000 * 8% =	15,920
				.	DB		23,492,000 * 8% =	1,880
				.		(GPX1150HH)	40,700,000 * 8% =	3,256
				.			13,000,000 * 6% =	780
							30,000 * 97 * 1 =	2,910
					(LAIB)	(=2,200)		
				.	laib		320,000 * 5MD =	1,600
				.	C/S builder		7,500,000 * 8% =	600
						(=14,330)		
				.			1,300,000 * 120 * 6% =	9,360

				·	1,200,000 * 33 * 6% = 2,376
				·	1,581,000 * 17 * 6% = 1,613
				·	= 981
					(=4,612)
				·	1,442,000 * 20 * 8% = 2,308
				· LAN	28,800,000 * 8% = 2,304
					(=6,053)
				· (128M)	1,996,500 * 2 = 3,993
				· (9.1GB)	2,059,200 * 1 = 2,060
					450,000 * 10 = 4,500
					(=2,550)
				·	5,000 * 1 * 280 = 1,400
				· ,	
					5,000 * 2 * 10 * 7 = 700
				·	5,000 * 3 * 10 * 3 = 450
					50,000 * 7 * 2 = 700
301		550			

(:)

			550	09				
					(=550)			
					.	200,000	* 1 =	200
					.	100,000	* 2 =	200
					.	50,000	* 3 =	150
303			200					
				PC	(=200)			
					.	100,000	* 1 =	100
					.	50,000	* 2 =	100
308			19,915					
			19,915	03				
					(, , 가,)			
						341,387,000	* 10% * 7/12 =	19,915
200			197,793	[	10,000	1,000	186,793]	
210			37,000	[	10,000	1,000	26,000]	
201			1,000	[	1,000]			
							=	1,000

1000

1200

1210

1214

120

301

				[	1,000]		
	405		36,000	[	10,000	26,000]	
			36,000	01				
					(2)		=	36,000
				[	10,000	26,000]	
	220		160,793					
	207		13,793					
			13,793	02				
					S/W	3,000,000	* 1 =	3,000
						30,000	* 3 =	90
						75,083	* 36 =	2,703
					S/W	5,000,000	* 1 =	5,000
						3,000,000	* 1 =	3,000
	401		500					
			500	01				
						500,000	* 1 =	500
	405		146,500					

			146,500	01				
						1,500,000	* 1 =	1,500
					.	1,400,000	* 75 =	105,000
					.	1,100,000	* 20 =	22,000
						15,000,000	* 1 =	15,000
						3,000,000	* 1 =	3,000
1220			120,709					
1221			120,709					
100			120,109					
110			18,206					
101			18,206					
			18,206	03				
					(=18,206)			
					.	735,800	* 1 * 12 =	8,830
					.	(=3,680)		
					-	8,830,000	* 4/12 =	2,944
					-	735,800	* 50% * 2 =	736

(:)

				.			=	350
						10,000	* 12 =	120
						30,000	* 12 =	360
						183	* 8 * 75 =	110
						100,000	* 12 =	1,200
203			6,000					
			6,000	03				
						450,000	* 12 =	5,400
						50,000	* 12 =	600
301			2,000					
			2,000	09				
				"	"	20,000	* 100 =	2,000
200			600					
220			600					
405			600					
			600	01				
						600,000	* 1 =	600

1000

1200

1220

1221

120

201

1230			7,000						
1231			7,000						
100			6,925						
120			6,925						
201			2,125						
								=	500
						50,000	* 4	* 5	= 1,000
						5,000	* 5	* 5 * 5	= 625
202			2,300						
			2,300	01					
						10,000	* 3	* 20	= 600
						10,000	* 1	* 50	= 500
						10,000	* 2	* 5 * 12	= 1,200
203			2,500						
			2,500	03					
								=	2,500
400			75						

420		75			
305		75			
				25,000 * 3 =	75
1240	9,399,130	[	2,020,231	1,104,833	6,274,066]
1241	439,133				
100	432,935				
110	106,568				
101	106,568				
	106,568	03			
			(=14,087)		
		.		380,200 * 2 * 12 =	9,125
		.		9,125,000 * 4/12 =	3,042
		.		80,000 * 2 * 12 =	1,920
			(=92,481)		
		.		698,000 * 4 * 12 =	33,504
		.	(=16,194)		
		-		33,504,000 * 4/12 =	11,168

			-		33,504,000	* 1.8/12 =	5,026
			.	(=12,293)			
			-		3,371	* 3 * 3 * 297 =	9,011
			-		8,991	* 1 * 365 =	3,282
			. 가	(=3,600)			
			-		30,000	* 4 * 12 =	1,440
			-		20,000	* 9 * 12 =	2,160
			.	(=1,878)			
			-		300,000	* 1 * 4 =	1,200
			-		169,400	* 1 * 4 =	678
			.		10,000	* 1 * 12 =	120
			.		60,000	* 3 * 12 =	2,160
			.	(=18,412)			
			-		80,000	* 4 * 12 =	3,840
			-		100,000	* 4 * 12 =	4,800
			- 가		33,504,000	* 1/12 * 50% * 2 =	2,792
			- 가		33,504,000	* 1/12 * 250% =	6,980

					90,000 * 4 * 12 =	4,320
120		326,367				
201		83,062				
					(=1,800)	
					. 100,000 * 4 * 2 =	800
					. 30,000 * 4 * 3 =	360
					. 10,000 * 4 * 2 =	80
					. 50,000 * 4 * 1 =	200
					. 15,000 * 4 * 1 =	60
					. 60,000 * 4 * 1 =	240
					. 15,000 * 4 * 1 =	60
				가 (=3,750)		
					. 6,000 * 250 =	1,500
					. 6,000 * 100 =	600
					. 7,000 * 150 =	1,050
					. 6,000 * 100 =	600
				가	10,000 * 100 =	1,000

1000

1200

1240

1241

110

101

					800,000 * 3 = 2,400
			(=10,800)		
			.		1,500,000 * 1 = 1,500
			.		150,000 * 14 = 2,100
			.		1,000 * 3,000 = 3,000
			.		1,000,000 * 1 = 1,000
			.		1,000,000 * 3 = 3,000
			.	,	100,000 * 2 = 200
			(=1,050)		
			.		100,000 * 3 = 300
			.		50,000 * 15 = 750
					50,000 * 3 = 150
			(.) (=5,780)		
			.		120,000 * 2 = 240
			.		160,000 * 2 = 320
			.		50,000 * 2 = 100
			가	4,000 * 40 * 4 * 4 * 2 =	5,120

1000

1200

1240

1241

120

201

				(=79,450)			
				· ()	45,000,000	* 1 =	45,000
				· ()	31,450,000	* 1 =	31,450
				· ()	3,000,000	* 1 =	3,000
		24,725	02	가			
				가		=	24,725
		76,700	03			=	69,000
						=	4,500
					100,000	* 12 =	1,200
					10,000	* 200 =	2,000
		3,780	04				
					315,000	* 12 =	3,780
301		29,000					
		26,000	09				
				(=26,000)			
				· 가	2,500	* 5,000 =	12,500

					TV	430,000	* 1 =	430
						99,000	* 3 =	297
						117,000	* 2 =	234
						86,000	* 2 =	172
						200,000	* 1 =	200
						460,000	* 1 =	460
						2,000,000	* 1 =	2,000
1242			4,156,805					
100			3,998,695					
110			1,196,321					
101			1,196,321					
			400,000	02				
						25,000,000	* 16 =	400,000
			796,321	04				
						5,770,702,000	* 4.5% =	259,682
						5,770,702,000	* 2% =	115,415
							=	200,000

(:)

					5,770,702,000 * 17/1000 = 98,102	
					= 123,122	
120			2,802,374			
201			56,947			
					(=645)	
					. 50,000 * 2 = 100	
					. 45,000 * 3 = 135	
					. 35,000 * 6 = 210	
					. = 200	
					(=2,052)	
					. 1,500 * 37 * 12 = 666	
					. 1,000 * 37 * 12 = 444	
					. 1,200 * 5 * 12 = 72	
					. 4,500 * 5 * 12 = 270	
					. 5,000 * 5 * 12 = 300	
					. 5,000 * 5 * 12 = 300	
					(=3,400)	

1000

1200

1240

1242

110

101

					.		8,000 * 350 =	2,800
					.		20,000 * 30 =	600
							80,000 * 16 =	1,280
							20,000 * 10 * 3 =	600
							50,000 * 2 * 12 =	1,200
							3,000 * 180 =	540
							130,000 * 7 * 2 =	1,820
						(=34,500)		
					.		150,000 * 170 =	25,500
					.		125,000 * 6 * 12 =	9,000
						()	150,000 * 50 =	7,500
							2,500 * 682 * 2 =	3,410
202			44,500					
			44,500	01				
							(=44,500)	
					.		500,000 * 72 =	36,000
					.		50,000 * 170 =	8,500

	203		6,500					
			6,500	03				
						10,000 * 300 =		3,000
								= 3,000
					가			= 500
	303		170,481					
						800,000 * 30 * 1 =		24,000
					,	500,000 * 16 =		8,000
						30,000 * 6 * 4 =		720
						200,000 * 3 =		600
						100,000 * 3 * 4 =		1,200
								= 135,961
	304		2,483,946					
			2,216,855	01				= 1,224,140
						11,350,998,000 * 8.74561% =		992,715
			267,091	02				

						15,711,180,000 * 17/1000 =	267,091
	307		40,000				
			40,000	05			
						=	40,000
	400		158,110				
	420		158,110				
	306		158,110				
			158,110	02			
						=	158,110
1243			183,768	[	11,799	171,969]	
	100		160,170				
	120		160,170				
	201		70,646				
						(=1,045)	
				.		3,010 * 100 =	301
				.		31,280 * 8 =	251
				.		37 * 400 * 16 =	237

1000

1200

1240

1242

120

304

				.	40 * 400 * 16 = 256
					(=2,068)
				.	3,000 * 120 = 360
				.	30,000 * 1 * 16 = 480
				.	= 150
				.	(=1,078)
				-	33,000 * 16 = 528
				-	27,500 * 16 = 440
				-	27,500 * 4 = 110
					(=38,488)
				.	.
					14 * 210 * 25 * 12 * 16 = 14,112
				.	(=9,480)
				- A4	17,310 * 0.9 * 12 * 16 = 2,992
				- B4	25,990 * 1.3 * 12 * 16 = 6,488
				.	4,400 * 24 * 16 = 1,690
				.	12,000 * 3 * 16 = 576

1000

1200

1240

1243

120

201

(:)

			.	45,000	* 3	* 16 = 2,160
			. .	(=10,470)		
			-	-1663	180,000	* 4 * 8 = 5,760
			-	CHP-1750	190,000	* 3 * 7 = 3,990
			-		80,000	* 6 = 480
			-		30,000	* 8 = 240
				(=19,900)		
			.	1,900	* 10,000	= 19,000
			.	3,000	* 300	= 900
				(=4,005)		
			.	5,000	* 15 * 40	= 3,000
			.	50	* 50 * 6 * 15	= 225
			.	40	* 50 * 15 * 2	= 60
			.	(=220)		
			-		70,000	* 2 = 140
			-		80,000	* 1 = 80
			.		50,000	* 5 * 2 = 500

1000

1200

1240

1243

120

201

(:)

					50,000 * 4 * 1 =	200
					,	
					10,000 * 40 * 2 =	800
			2	(=4,140)		
					100,000 * 4 * 2 =	800
					70 * 1,000 * 2 =	140
					50,000 * 32 * 2 =	3,200
202			4,864			
			1,380	02		
					115,000 * 1 * 12 =	1,380
			3,484	04		
				(=3,484)		
					10,000 * 40 * 3 =	1,200
					2,100 * 40 =	84
					30,000 * 40 =	1,200
					30,000 * 20 =	600
					=	400

1000

1200

1240

1243

120

201

	203		29,500						
			29,500	03				=	28,000
								=	1,500
	301		53,900						
			46,940	02					
					(=46,940)				
					.	169,400	* 25	* 4	= 16,940
					.	300,000	* 25	* 4	= 30,000
			6,960	10					
					.	150,000	* 40	=	6,000
					.	30,000	* 16	* 2	= 960
	303		1,260						
						30,000	* 2	* 1	= 60
					() (=1,200)				
					.	500,000	* 1	=	500
					.	300,000	* 1	=	300

(:)

								200,000	* 2 = 400
	200	23,598	[	11,799	11,799]				
	210	23,598	[	11,799	11,799]				
	201	23,598	[	11,799	11,799]				
				(,)					= 23,598
			[	11,799	11,799]				
1244		252,107	[	50,670	201,437]				
	100	146,860							
	120	146,860							
	201	3,756							
						(=1,296)			
								2,200	* 10 * 12 = 264
								180	* 20 * 10 * 12 = 432
								4,000	* 5 * 12 = 240
								6,000	* 60 = 360
						(=520)			
								40	* 2,000 * 4 = 320

1000

1200

1240

1243

120

303

1000	1200	1240	1244	23	. 85,800 * 83 = 7,122
					(=2,100)
					. 200,000 * 3 = 600
					. 500,000 * 3 = 1,500
					50,000 * 4 * 2 = 400
					2,720 10
					30,000 * 16 = 480
					30,000 * 32 = 960
					30,000 * 10 = 300
					30,000 * 10 = 300
					23 (=680)
. 50,000 * 2 * 2 = 200					
. 30,000 * 4 * 2 = 240					
. 20,000 * 6 * 2 = 240					
307	118,400				
	118,400	02			

					(=70,800)		
					.	=	32,400
					. (=38,400)		
					-	1,200,000 * 16	= 19,200
					-	1,200,000 * 16	= 19,200
					(=41,600)		
					.	=	14,400
					.	1,700,000 * 16	= 27,200
						=	6,000
200		105,247	[	50,670	54,577]		
210		95,880	[	50,670	45,210]		
201		6,000	[	6,000]			
						=	6,000
			[	6,000]			
301		65,340	[	37,670	27,670]		
		55,340	02				
						=	55,340

					[	27,670	27,670]
			10,000	09			
					가	=	10,000
					[	10,000]	
	307		24,540		[	7,000	17,540]
			24,540	02		=	24,540
					[	7,000	17,540]
	220		9,367				
	307		9,367				
			9,367	03			
					(=9,367)		
					. (=572)		
					-1 2	54,000 * 5 =	270
					-4 5	151,000 * 2 =	302
					. (=8,795)		
					-2 3	98,000 * 69 =	6,762

				-3 4	124,000 * 3 = 372
				-4 5	151,000 * 11 = 1,661
1245		143,231			
100		132,081			
120		132,081			
201		132,081			
				FAX	145,000 * 6 * 2 = 1,740
					14,030 * 6 = 85
				(=16,027)	
				(=9,750)	
				-	25,000 * 500 * 4% = 500
				- FAX	1,500,000 * 6 * 4% = 360
				- FAX	25,000,000 * 4% = 1,000
				-	3,800,000 * 4% = 152
				-	29,650,000 * 4% = 1,186
				-	8,370,000 * 4% = 335
				-	739,000 * 7 * 4% = 207

(:)

					440,000	* 3 * 4% = 53
					1,903,000	* 6 * 4% = 457
					5,500,000	* 1 = 5,500
				(=6,277)		
					660,000	* 17 * 4% = 449
					90,000	* 199 * 4% = 717
				– FAX	1,100,000	* 32 * 4% = 1,408
					375,000	* 48 * 4% = 720
					705,000	* 32 * 4% = 903
					10,000	* 13 * 16 = 2,080
				FAX (=1,584)		
					8,000	* 12 = 96
					100	* 1,240 * 12 = 1,488
				(=3,864)		
					16,000	* 7 * 12 = 1,344
					30,000	* 7 * 12 = 2,520
					17,820	* 157 * 12 = 33,573

1000

1200

1240

1245

120

201

						8,000	* 2	* 12 = 192
				(=780)				
				.		28,000	* 10	= 280
				.		5,000	* 10	* 10 = 500
				(DID)		2,500	* 24	* 12 = 720
				FAX		100,000	* 3	* 12 = 3,600
				()				
						379,500	* 2	* 12 * 50% = 4,554
				(, ,) (=63,930)				
				.		2,500	* 91	* 12 = 2,730
				.		85,000	* 60	* 12 = 61,200
				가		8,000	* 11	= 88
				(=1,344)				
				.		10,875	* 8	* 12 = 1,044
				.		10,000	* 15	* 2 = 300
200			11,150					
220			11,150					

	401		700					
			700	01				
						700,000	* 1 =	700
	405		10,450					
			10,450	01				
						(=10,450)		
						·	1,100,000 * 5 =	5,500
						·	1,650,000 * 1 =	1,650
						· E1	3,300,000 * 1 =	3,300
	1246		133,233					
	100		129,673					
	120		129,673					
	201		93,887					
						(=4,332)		
						·	100,000 * 1 * 12 =	1,200
						·	(=712)	
						—	56,000 * 1 * 12 =	672

(:)

			-	40,000 * 1 = 40
			.	25,000 * 1 * 12 = 300
			.	8,000 * 5 * 12 = 480
			.	= 1,640
			()	35,000 * 20 = 700
				(=7,400)
			. FAX	150,000 * 2 * 5 = 1,500
			.	18,000 * 100 = 1,800
			.	
				350,000 * 2 * 2 = 1,400
			.	55,000 * 2 * 10 = 1,100
			.	160,000 * 2 * 5 = 1,600
				(=540)
			. FAX	2,200 * 200 = 440
			.	100 * 1,000 = 100
				(=4,884)
			.	2,500 * 200 = 500

1000

1200

1240

1246

120

201

			.	120 * 3,000 =	360
			.	() 9,600 * 30 =	288
			.	18,000 * 100 =	1,800
			.	121,000 * 16 =	1,936
				20,000 * 100 =	2,000
				50,000 * 4 * 3 =	600
				200,000 * 2 * 4 =	1,600
				30,000 * 10 * 12 =	3,600
				(=320)	
			.	5,000 * 32 =	160
			.	3,000 * 32 =	96
			.	=	64
				100,000 * 6 =	600
				(=601)	
			.	32 * 7,000 =	224
			.	15 * 7,000 =	105
			.	1,700 * 160 =	272

1000

1200

1240

1246

120

201

					(=940)	
				.	30 * 5,000 =	150
				.	620 * 500 =	310
				.	60 * 8,000 =	480
				가	100,000 * 17 =	1,700
					=	1,000
					20,000 * 12 =	240
					5,000 * 70 =	350
					() =	50,000
					=	7,488
					=	4,992
202		16,380				
		15,000	01			
					=	15,000
		1,380	02			
					115,000 * 1 * 12 =	1,380
203		5,600				

			2,000	03					
								=	1,000
								=	1,000
			3,600	04					
								300,000 * 12 =	3,600
206			6,096						
			6,096	02					
								21,770 * 1 * 280 =	6,096
301			6,750						
			6,390	08					
								(=3,195)	
								. () 16,270 * 2 * 12 =	391
								. 3,000 * 2 * 25 * 12 =	1,800
								. 1,200 * 2 * 25 * 12 =	720
								. (=284)	
								- 112,600 * 2 =	226
								- 3,190 * 2 =	7

1000

1200

1240

1246

120

203

(:)

				- ,	5,390 * 2 =	11
				-	20,000 * 2 =	40
			(=3,195)			
			. ()	16,270	* 2 * 12 =	391
			.	3,000	* 2 * 25 * 12 =	1,800
			.	1,200	* 2 * 25 * 12 =	720
			. (=284)			
			-	112,600	* 2 =	226
			-	3,190	* 2 =	7
			- ,	5,390	* 2 =	11
			-	20,000	* 2 =	40
		360	09			
			가	30,000	* 3 * 4 =	360
303		960				
			(=600)			
			.	300,000	* 1 =	300
			.	200,000	* 1 =	200

1000

1200

1240

1246

120

301

				100,000 * 1 = 100
				30,000 * 12 = 360
200		3,560		
220		3,560		
405		3,560		
		3,560	01	
				600,000 * 1 = 600
				2,960,000 * 1 = 2,960
1247		4,560		
100		4,560		
120		4,560		
301		4,560		
		3,960	04	
				1,000 * 55 * 6 * 12 = 3,960
		600	10	
				200,000 * 3 = 600
1248		293,494	[126,000 167,494]	

1000

1200

1240

1246

120

303

(:)

100			164,304								
120			164,304								
201			119,064								
					(=113,785)						
						100,000	* 16	* 12	= 19,200		
						100,000	* 16	* 3	= 4,800		
						10,000	* 20	* 2	* 16	* 10	= 64,000
						(=9,000)					
						30,000	* 1	* 15	* 12	= 5,400	
						()					
						300,000	* 12	= 3,600			
						(=16,785)					
						70	* 7,320	* 2	= 1,025		
						70	* 6,440	* 2	= 902		
						70	* 5,800	* 2	= 812		
						70	* 5,740	* 2	= 804		
						70	* 9,800	* 2	= 1,372		
						70	* 7,420	* 2	= 1,039		

1000

1200

1240

1248

120

201

(:)

				-	2	70 * 7,610 * 2 = 1,066
				-	1	70 * 7,660 * 2 = 1,073
				-	2	70 * 6,190 * 2 = 867
				-	1	70 * 4,170 * 2 = 584
				-	2	70 * 9,140 * 2 = 1,280
				-	1	70 * 13,620 * 2 = 1,907
				-	2	70 * 12,050 * 2 = 1,687
				-		70 * 2,700 * 2 = 378
				-	1	70 * 9,130 * 2 = 1,279
				-	2	70 * 5,070 * 2 = 710
						439 * 8 * 75 * 2 = 527
						= 2,592
						= 2,160
202		7,740				
		3,600	01			
						50,000 * 6 * 12 = 3,600
		4,140	02			

									=	4,140
	203		3,900							
			1,500	03					=	1,500
			2,400	04						
							200,000 * 12	=		2,400
	301		33,600							
			33,600	09						
							10,000 * 25 * 12 * 70/100 * 16	=		33,600
	200		129,190	[	126,000	3,190]			
	210		126,000	[	126,000]				
	401		26,000	[	26,000]				
			26,000	01					=	26,000
					[	26,000]			
	405		100,000	[	100,000]				

1000

1200

1240

1248

120

202

			100,000	01				
							=	100,000
				[	100,000]		
220			3,190					
	405		3,190					
			3,190	01				
							2,640,000 * 1 =	2,640
				TV			430,000 * 1 =	430
							120,000 * 1 =	120
1249			3,792,799	[	2,008,432	928,163	856,204]
	100		4,094					
	120		4,094					
		201	3,094					
							(=2,014)	
				.	.		50 * 15,000 =	750
				.	FAX		90,000 * 3 =	270
				.			200,000 * 2 =	400

(:)

						66,000 * 5 =	330
						17,600 * 15 =	264
						35,000 * 12 =	420
						55,000 * 12 =	660
203		1,000					
		1,000	03				
						=	1,000
200		3,788,705	[	2,008,432	928,163	852,110]	
210		3,788,705	[	2,008,432	928,163	852,110]	
301		380,265	[	304,212	76,053]		
		380,265	01				
						=	380,265
			[	304,212	76,053]		
401		3,408,440	[	1,704,220	852,110	852,110]	
		3,101,690	01				
						=	3,101,690
			[	1,550,850	775,420	775,420]	

1000

1200

1240

1249

120

201

			306,750	03	
					= 306,750
				[153,370 76,690 76,690]	
1250			919,483	[50,959 868,524]	
1251			264,080		
100			261,120		
120			261,120		
201			145,800		
				(=5,575)	
				· (OCR)	66,000 * 30 = 1,980
				·	45,000 * 17 = 765
				·	45,000 * 10 = 450
				·	2,000 * 100 = 200
				·	66,000 * 10 = 660
				·	60,000 * 4 = 240
				·	30 * 40,000 = 1,200
				·	20,000 * 4 = 80

			(=4,997)			
			(OCR)	66,000	* 22 =	1,452
				66,000	* 10 =	660
				45,000	* 22 =	990
				45,000	* 11 =	495
				2,000	* 100 =	200
				60,000	* 4 =	240
				30	* 30,000 =	900
				20,000	* 3 =	60
			(=705)			
				66,000	* 5 =	330
				45,000	* 3 =	135
				60,000	* 4 =	240
			(=2,870)			
			(OCR)	66,000	* 20 =	1,320
				45,000	* 6 =	270
				2,000	* 40 =	80

1000

1200

1250

1251

120

201

			.		60,000 * 4 =	240
			.		30 * 10,000 =	300
			.		66,000 * 10 =	660
			.	(=5,220)		
			.	(OCR)	66,000 * 5 =	330
			.		66,000 * 30 =	1,980
			.		66,000 * 5 =	330
			.		45,000 * 20 =	900
			.		45,000 * 10 =	450
			.		45,000 * 10 =	450
			.		2,000 * 120 =	240
			.		30 * 10,000 =	300
			.		200 * 1,200 =	240
			.	(=5,250)		
			.	(OCR)	66,000 * 40 =	2,640
			.		45,000 * 10 =	450
			.		20,000 * 10 =	200

1000

1200

1250

1251

120

201

.				2,000 * 50 =	100
.				60,000 * 4 =	240
.				30 * 10,000 =	300
.				66,000 * 20 =	1,320
			(=5,560)		
. OCR				66,000 * 35 =	2,310
.				45,000 * 6 =	270
.				20,000 * 6 =	120
.				2,000 * 50 =	100
.				60,000 * 4 * 2 =	480
.				30 * 10,000 =	300
.				66,000 * 30 =	1,980
			(=432)		
.				1,000 * 192 =	192
.				30,000 * 1 =	30
.				70,000 * 1 =	70
.				70,000 * 1 =	70

1000

1200

1250

1251

120

201

.					70,000 * 1 =	70
			(=3,195)			
.					100,000 * 10 =	1,000
.					200,000 * 3 * 1 =	600
.					66,000 * 20 =	1,320
.					11 * 25,000 =	275
OCR					318,000 * 12 =	3,816
			(=4,158)			
.					1,200 * 3,000 =	3,600
.					2,790 * 200 =	558
			(=75,900)			
.					1,170 * 40,000 =	46,800
.					170 * 130,000 =	22,100
.					140 * 50,000 =	7,000
			(=2,250)			
.					50,000 * 7 * 3 =	1,050
.					50,000 * 5 * 3 =	750

					50,000 * 3 * 3 =	450
					=	14,112
					=	11,760
202		30,700				
		30,700	01			
					10,000 * 10 * 10 =	1,000
					10,000 * 2 * 15 =	300
					50,000 * 49 * 12 =	29,400
203		7,400				
		2,660	03			
					=	660
					=	500
				가	=	1,500
		4,740	04			
					395,000 * 12 =	4,740
206		77,220				
		77,220	02			

					(=77,220)	
				.	180 * 75,000 =	13,500
				.	180 * 40,000 =	7,200
				.	180 * 87,000 =	15,660
				.	180 * 80,000 =	14,400
				.	180 * 147,000 =	26,460
200		2,960				
220		2,960				
405		2,960				
		2,960	01			
					2,960,000 * 1 =	2,960
1252		81,616				
100		81,616				
120		81,616				
201		56,160				
					(=8,370)	
				.	(OCR) 66,000 * 120 =	7,920

.			45,000	* 10	=	450
			(=1,500)			
.			100,000	* 5	=	500
.			100,000	* 5	=	500
.			100,000	* 5	=	500
			(=4,500)			
.			2,000,000	* 1	=	2,000
.			1,000	* 2,000	=	2,000
.			100,000	* 5	=	500
			200,000	* 2	=	400
			(=40,070)			
.			60,000	* 4	* 2	= 480
.			(=39,590)			
—			170	* 80,000	* 2	= 27,200
—			1,170	* 7,000	=	8,190
—			140	* 30,000	=	4,200
			50,000	* 12	=	600

1000

1200

1250

1252

120

201

(:)

							10,000 * 12 =	120
							5,000 * 4 * 30 =	600
202		1,000						
		1,000	01					
							10,000 * 10 * 10 =	1,000
203		660						
		660	03					
								660
301		13,946						
		13,946	08					
						(=13,946)		
						. ()	16,270 * 8 * 12 =	1,562
						.	75,000 * 8 * 12 =	7,200
						.	30,000 * 8 * 12 =	2,880
						.	1,200 * 8 * 20 * 12 =	2,304
303		9,850						
						(=9,850)		

(:)

				. 685,000,000 * 5/100 * 20/100 =		6,850
				. 300,000,000 * 5/100 * 20/100 =		3,000
1253			351,769			
100			279,971			
120			279,971			
201			260,571			
				10,000 * 40 =		400
				18,000 * 100 * 2 =		3,600
				35,000 * 50 =		1,750
				35,000 * 100 =		3,500
				240,000 * 18 =		4,320
				10,000 * 40 =		400
				70,000 * 3 * 20 =		4,200
				439 * 75 * 8 * 2 =		527
				=		5,616
				=		5,040
				600 * 2 * 2 * 300 =		720

1000

1200

1250

1252

120

303

				(=10,500)				
				. 2	5,000	* 2	* 3	* 25 * 12 = 9,000
				. 25	5,000	* 1	* 1	* 25 * 12 = 1,500
				(=3,090)				
				. ()			440,000	* 2 = 880
				. ()			516,000	* 2 = 1,032
				. ()			115,000	* 1 = 115
				. (,)			65,000	* 3 = 195
				. ()			80,000	* 3 = 240
				. ()			30,000	* 11 = 330
				. 가			58,000	* 1 = 58
				.			80,000	* 3 = 240
				(=16,436)				
				. ()			164,000	* 2 = 328
				. ()			164,000	* 2 = 328
				. ()			426,000	* 1 = 426
				. ()			243,000	* 1 = 243

				· ()	254,000 * 2 =	508
				· ()	562,000 * 2 =	1,124
				· ()	384,000 * 3 =	1,152
				· ()	247,000 * 11 =	2,717
				·	562,000 * 13 =	7,306
				· 가	384,000 * 1 =	384
				·	384,000 * 2 =	768
				·	384,000 * 3 =	1,152
				(=192,472)		
				· ()	4,876,000 * 1 =	4,876
				· ()	5,745,000 * 1 =	5,745
				· ()	2,577,000 * 2 =	5,154
				· ()	4,434,000 * 1 =	4,434
				· ()	2,377,000 * 1 =	2,377
				· ()	2,380,000 * 2 =	4,760
				· ()	5,799,000 * 2 =	11,598
				· ()	4,261,000 * 3 =	12,783

				· ()	2,605,000 * 11 =	28,655
				·	6,297,000 * 13 =	81,861
				· 가	3,438,000 * 1 =	3,438
				·	7,004,000 * 2 =	14,008
				·	4,261,000 * 3 =	12,783
					4,000,000 * 2 =	8,000
202		14,700				
		14,700	01			
					10,000 * 2 * 15 =	300
					50,000 * 24 * 12 =	14,400
203		4,700				
		1,100	03			
					30,000 * 5 * 4 =	600
					=	500
		3,600	04			
					300,000 * 12 =	3,600
200		71,798				

220	71,798				
405	71,798				
	71,798	01			
			6,800,000 * 2 =		13,600
			12,500,000 * 1 =		12,500
			16,000,000 * 1 =		16,000
			17,500,000 * 1 =		17,500
			6,000,000 * 2 =		12,000
			99,000 * 2 =		198
1254	92,419	[50,959 41,460]			
200	62,959	[50,959 12,000]			
210	62,959	[50,959 12,000]			
201	41,571	[29,571 12,000]			
		.		=	23,571
		[13,571 10,000]			
		.		=	12,000

				[10,000 2,000]		
				.	=	3,000
				[3,000]		
				.	=	3,000
				[3,000]		
202			1,000	[1,000]		
			1,000	01		
					=	1,000
				[1,000]		
203			3,000	[3,000]		
			3,000	03		
					=	1,000
				[1,000]		
					=	1,000
				[1,000]		
					=	1,000
				[1,000]		

1000

1200

1250

1254

210

201

	206	17,388	[17,388]			
		17,388	02			
			.			
					20,700 * 3 * 280 =	17,388
			[17,388]			
	400	29,460				
	420	29,460				
	306	29,460				
		29,460	02			
			(=10,781)			
			.		7,975,000 * 1 =	7,975
			.		2,806,000 * 1 =	2,806
					18,360,000 * 1 =	18,360
					319,000 * 1 =	319
	1255	129,599				
	100	103,359				
	120	103,359				

201			78,049			
					250,000 * 6 * 1 =	1,500
					8,800 * 177.25m ² =	1,560
					500,000 * 2 =	1,000
				(=8,040)		
				.	400,000 * 12 =	4,800
				.	270,000 * 12 =	3,240
					8,000 * 16 * 12 =	1,536
				(=100)		
				.	50,000 * 1 =	50
				.	50,000 * 1 =	50
					1,400,000 * 2 =	2,800
					2,052,000 * 1 =	2,052
				.	943,000 * 12 =	11,316
				.	45,000 * 12 =	540
				(=21,100)		
				.	518 * 38.3 * 8 * 75 =	11,904

1000

1200

1250

1255

120

201

				426 * 16 ³ * 8 * 135 =	7,362
				426 * 4 ³ * 5 * 50 =	426
				572 * 4.1 * 8 * 75 =	1,408
				439 * 8 * 75 * 4 =	1,054
				(=22,951)	
				3,362 * 4,321 ² =	14,528
				2,470 * 3,410 ² =	8,423
				2,500,000 * 1 =	2,500
206		25,310			
		25,310	02		
				(=25,310)	
				27,720 * 3 * 290 =	24,117
				50,000 * 3 * 2 =	300
				24,117,000 * 37/1,000 =	893
200		26,240			
220		26,240			

	307		3,840			
			3,840	03		
					320,000 * 12 =	3,840
	401		22,400			
			22,400	01		
					=	11,000
					=	1,300
					=	5,100
					=	5,000
				,		

2000		47,091,467	[	18,756,889	9,822,340	18,542,238]	
2100		3,752,860	[	50,197	2,062,500	1,640,163]	
2110		2,680,583	[	4,700	2,061,900	613,983]	
2111		2,546,249	[	4,700	2,004,700	536,849]	
100		33,115						
120		33,115						
201		13,915						
					(,)	2,000,000	* 1	= 2,000
						100,000	* 1	= 100
						100,000	* 12	= 1,200
						439	* 8 * 75 * 2	= 527
						5,000	* 16 * 2 * 5	= 800
						5,000	* 10 * 1 * 12	= 600
								= 4,608
								= 4,080
202		12,600						

		9,840	01		
				=	9,000
				10,000 * 7 * 1 * 12 =	840
		2,760	02		
				=	2,760
203		4,600			
		1,000	03		
				=	500
				=	500
		3,600	04		
				300,000 * 12 =	3,600
301		2,000			
		2,000	09		
				=	2,000
200		2,513,134	[	4,700 2,004,700 503,734]	
210		2,509,400	[	4,700 2,004,700 500,000]	
401		2,500,000	[	2,000,000 500,000]	

		2,143,000	01		
				=	2,143,000
			[	2,000,000	143,000]
		357,000	02		
				=	357,000
403		9,400	[	4,700	4,700]
		9,400	03		
				=	9,400
			[	4,700	4,700]
220		3,734			
405		3,734			
		3,734	01		
				117,000 * 2 =	234
				1,100,000 * 1 =	1,100
				1,400,000 * 1 =	1,400
				1,000,000 * 1 =	1,000
2112		134,334	[	57,200	77,134]

100		46,934			
120		46,934			
201		30,182			
				500,000 * 1 =	500
				600,000 * 2 =	1,200
				3,000,000 * 1 =	3,000
				500,000 * 5 =	2,500
				500,000 * 1 =	500
				54,000 * 1 =	54
				90,000 * 1 * 12 =	1,080
			(=1,600)		
				83,330 * 12 =	1,000
				50,000 * 12 =	600
			(=374)		
				439 * 8 * 75 =	264
				183 * 8 * 75 =	110
				(=1,000)	

(:)

			. 50,000 * 12 = 600		
			. 200,000 * 2 = 400		
			(=18,071)		
			. 1,195 * 3 * 200 * 180 * 0.112 = 14,455		
			. 14,455,000 * 6.6% = 955		
			. 11,799 * 200 = 2,360		
			. 73,346 * 2.58 = 190		
			. 43,001 * 2.58 = 111		
			1,300 * 79m ² = 103		
			= 200		
301		16,752			
		12,672	08		
			(=12,672)		
			. () 16,270 * 8 * 12 = 1,562		
			. 75,000 * 8 * 12 = 7,200		
			. 30,000 * 8 * 12 = 2,880		
			. (=1,030)		

2000

2100

2110

2112

120

201

401		30,000	[30,000]	
		30,000	01	
			,	= 30,000
			[30,000]	
220		3,000		
401		3,000		
		3,000	01	
				1,000,000 * 3 = 3,000
2120		1,072,277	[45,497 600 1,026,180]	
2121		1,072,277	[45,497 600 1,026,180]	
100		287,294		
120		287,294		
201		13,705		
				100,000 * 2 = 200
				1,000,000 * 1 = 1,000
			(=8,512)	
			.	1,500,000 * 1 = 1,500

			· , ,	100,000 * 1 * 12 =	1,200
			·	85,000 * 4 =	340
			·	6,000 * 12 =	72
			·	300,000 * 2 =	600
			· (=4,800)		
			—	30,000 * 12 =	360
			—	200,000 * 12 =	2,400
			—	170,000 * 12 =	2,040
				(=3,220)	
			·	80,000 * 7 * 2 =	1,120
			·	300,000 * 7 =	2,100
				(,)	
				439 * 8 * 75 * 2 =	527
				246,000 * 1 =	246
203		5,000			
		5,000	03		
				=	5,000

301			258,909	
			6,796	08
				(=6,796)
				· () 16,270 * 4 * 12 = 781
				· 75,000 * 4 * 12 = 3,600
				· 30,000 * 4 * 12 = 1,440
				· (=975)
				- 37,540 * 4 * 3 = 451
				- 73,920 * 4 = 296
				- 20,000 * 4 = 80
				- , 2,090 * 4 = 9
				- 15,000 * 4 = 60
				- 10,000 * 4 = 40
				- 3,190 * 4 = 13
				- 3,300 * 4 = 14
				- 1,000 * 4 = 4
				- 1,000 * 4 = 4

(:)

					1,000 * 4 =	4
		248,213	09			
					50,000 * 6 =	300
				(=1,750)		
				·	50,000 * 4 * 7 =	1,400
				·	5,000 * 10 * 7 =	350
				(=231,508)		
				· (=18,856)		
				-	832,000 * 1 * 12 =	9,984
				-	9,984,000 * 6/12 =	4,992
				-	150,000 * 12 =	1,800
				-가	9,984,000 * 1/12 * 250% =	2,080
				· (=14,074)		
				-	628,000 * 1 * 12 =	7,536
				-	7,536,000 * 6/12 =	3,768
				-	100,000 * 12 =	1,200
				-가	7,536,000 * 1/12 * 250% =	1,570

2000

2100

2120

2121

120

301

				· (=89,191)	
				-	563,000 * 7 * 12 = 47,292
				-	47,292,000 * 6/12 = 23,646
				-	100,000 * 12 * 7 = 8,400
				-가	47,292,000 * 1/12 * 250% = 9,853
				· (=37,800)	
				-	5,000 * 9 * 25 * 12 = 13,500
				-	3,000 * 9 * 25 * 12 = 8,100
				-	3,000 * 9 * 25 * 12 = 8,100
				-	3,000 * 9 * 25 * 12 = 8,100
				· (=11,376)	
				-	200,000 * 9 = 1,800
				-	150,000 * 9 * 2 = 2,700
				-	80,000 * 9 * 4 = 2,880
				-	4,000 * 9 * 3 * 12 = 1,296
				- ()	150,000 * 9 * 2 = 2,700
				· (=20,610)	

			-	250,000	* 9 * 2 =	4,500
			-	1,500	* 9 * 15 * 12 =	2,430
			-	12,000	* 50 * 12 =	7,200
			-	30,000	* 9 * 2 * 12 =	6,480
			.	(=17,600)		
			-	2,500,000	* 2 =	5,000
			-	280,000	* 9 * 5 =	12,600
			.	(=21,001)		
			-	1,500,000	* 2 =	3,000
			-	250,000	* 12 =	3,000
			-	가 64,812,000	* 1/12 * 50% * 2 =	5,401
			-	100,000	* 12 =	1,200
			-	100,000	* 24 =	2,400
			-	500,000	* 12 =	6,000
			.	1,000,000	* 1 =	1,000
			.	(=1,160)		
			.	50,000	* 12 =	600

					10,000 * 12 * 3 =	360
					5,000 * 40 =	200
					5,000 * 76 =	380
				가 (=11,500)		
					40,000 * 150 =	6,000
					5,000 * 250 =	1,250
					5,000 * 250 =	1,250
					10,000 * 150 * 2 =	3,000
				(=640)		
					40,000 * 7 =	280
					5,000 * 30 =	150
					10,000 * 7 * 3 =	210
				(=975)		
					40,000 * 11 =	440
					5,000 * 11 =	55
					5,000 * 30 =	150
					10,000 * 11 * 3 =	330

2000

2100

2120

2121

120

301

(:)

		3,900	10			
				(=1,800)		
				.	50,000 * 12 =	600
				.	300,000 * 4 =	1,200
					30,000 * 10 * 7 =	2,100
307		9,680				
		9,680	02			
					=	9,680
200		784,983	[	45,497	600	738,886]
210		82,381	[	45,497	600	36,284]
307		82,381	[	45,497	600	36,284]
		48,080	02			
					=	2,000
			[	600	1,400]	
					=	46,080
			[	32,240	13,840]	

2000

2100

2120

2121

120

301

			34,301	03	
					= 19,467
				[5,840 13,627]	
				(=14,834)	
				· (1)	= 3,736
				[1,868 1,868]	
				· (1)	= 3,736
				[1,868 1,868]	
				· 가 (1)	= 1,592
				[796 796]	
				· (1)	= 1,870
				[935 935]	
				· (3)	= 3,900
				[1,950 1,950]	
220			702,602		
401			702,602		
			702,602	01	

						1,000,000	* 10	=	10,000
								=	692,602
2200		13,685,577	[	66,398	202,882	13,416,297]		
2210		2,395,140	[	35,774	52,382	2,306,984]		
2211		14,036							
100		14,036							
120		14,036							
201		3,916							
						(=3,916)			
			.			30	* 5,000	* 2	= 300
			.			2,200	* 10	* 12	= 264
			.			180	* 20	* 10	* 12 = 432
			.			5,000	* 4	* 8	* 12 = 1,920
			.	가		100,000	* 10	=	1,000
202		7,440							
		1,920	01						

					10,000 * 4 * 4 * 12 =	1,920
		5,520	02			
					115,000 * 4 * 12 =	5,520
206		1,300				
		1,300	01			
					5,000 * 260 =	1,300
301		1,380				
		1,380	10			
					30,000 * 3 * 12 =	1,080
					30,000 * 10 =	300
2212		2,381,104	[	35,774	52,382	2,292,948]
100		2,155,046				
110		1,139,369				
101		1,139,369				
		838,540	01			
				(23)	(=636,865)	
				-4	1,507,800 * 1 * 12 * 1.075 =	19,451

				-5	1,344,500	* 3	* 12	* 1.075 = 52,033		
				-6	1,104,100	* 5	* 12	* 1.075 = 71,215		
				-7	868,300	* 18	* 12	* 1.075 = 201,620		
				-8	618,700	* 16	* 12	* 1.075 = 127,700		
				-9	426,600	* 3	* 12	* 1.075 = 16,510		
				- 7	981,100	* 1	* 12	* 1.075 = 12,657		
				- 8	833,600	* 2	* 12	* 1.075 = 21,507		
				- 9	642,900	* 3	* 12	* 1.075 = 24,881		
				.			547,574,000	* 0.98=	536,623	
				.			536,623,000	* 18.68% =	100,242	
					(=201,675)					
				.			636,865,000	* 2/12 =	106,145	
				.			636,865,000	* 1.8/12 =	95,530	
			237,873	02						
				(51)			(=92,789)			
				. 5	5,364	* 3	* 30	* 12	* 1.075 =	6,228
				. 6	4,551	* 5	* 30	* 12	* 1.075 =	8,807

			-15		80,000	* 4	* 12	=	3,840
			-10		60,000	* 12	* 12	=	8,640
			-5		50,000	* 10	* 12	=	6,000
			.	(=10,740)					
			-		20,000	* 23	* 12	=	5,520
			-		15,000	* 29	* 12	=	5,220
			.		636,865,000	* 6%	* 1/3=		12,738
			.	(=2,309)					
			-4	1,507,800	* 10%	* 12	* 1.075	* 1.1868 =	2,309
			.	(=1,920)					
			-5		25,000	* 1	* 12	=	300
			-6 7		15,000	* 5	* 12	=	900
			-8		10,000	* 6	* 12	=	720
			.	가 (=240)					
			-		20,000	* 1	* 12	=	240
			.	(=1,920)					
			-		40,000	* 4	* 12	=	1,920

			. 32,300 * 1 * 300 = 9,690	
			. 9,690,000 * 4/12 = 3,230	
			. 32,300 * 1 * 12 = 388	
			. 32,300 * 1 * 11 = 356	
			. 32,300 * 1 * 65 = 2,100	
			. 가 9,690,000 * 1/12 * 50% * 2 = 808	
			. 100,000 * 1 * 12 = 1,200	
120		1,015,677		
201		99,290		
			. 120,000 * 12 = 1,440	
			. 400,000 * 2 = 800	
			(=4,058)	
			. 1 2,400 * 120kg * 12 = 3,456	
			. X-ray 210 * 80 * 12 = 202	
			. 400,000 * 1 = 400	
			X 16,830 * 2 * 4 = 135	
			(=972)	

				.	56,000 * 12 =	672
				.	25,000 * 12 =	300
			가	(=2,520)		
				.	10 * 100,000 =	1,000
				.	70 * 6,000 =	420
				.	500 * 2,000 =	1,000
				.	100 * 1,000 =	100
			가		30,000 * 4 =	120
					450 * 2,000 =	900
					30 * 10,000 * 3 =	900
					15,000 * 12 =	180
				(=1,490)		
				.	120 * 2,000 =	240
				.	3 1,300 * 500 =	650
				.	1 30 * 10,000 * 2 =	600
				(,)	140 * 7,000 =	980
					50,000 * 8 =	400

			가		100,000 * 12 =	1,200
					300,000 * 12 =	3,600
					120,000 * 2 =	240
					15,000 * 17 =	255
					15,000 * 10 =	150
				(=1,025)		
			.		100,000 * 1 =	100
			.		50,000 * 5 =	250
			.		50,000 * 11 =	550
			.		5,000 * 25 =	125
				(=4,800)		
			.		1,000,000 * 1 =	1,000
			.		500,000 * 1 =	500
			.	10	1,000,000 * 1 =	1,000
			.		300,000 * 1 =	300
			. X-		1,000,000 * 1 =	1,000
			. X-		500,000 * 1 =	500

(:)

				· (17)	500,000 * 1 =	500
					20,000 * 7 =	140
					5,000 * 1 * 90 =	450
					950,000 * 12 =	11,400
				,	200,000 * 12 =	2,400
					160,000 * 12 =	1,920
					140,000 * 2 =	280
					442,000 * 1 =	442
				가	73,000 * 1 =	73
					(=86)	
				·	50,000 * 1 =	50
				·	36,000 * 1 =	36
					(=363)	
				· ()	240,000 * 1 =	240
				· ()	65,000 * 1 =	65
				· ()	58,000 * 1 =	58
					92,000 * 4 =	368

2000

2200

2210

2212

- 115 -

120

201

			(=552)			
			·	16,000	* 12 =	192
			·	30,000	* 12 =	360
			(=934)			
			· ()	178,230	* 1 =	179
			· ()	253,430	* 1 =	254
			· ()	250,390	* 1 =	251
			·	250,000	* 1 =	250
			(=13,530)			
			· ()	4,049,000	* 1 =	4,049
			· ()	2,056,000	* 1 =	2,056
			· ()	2,605,000	* 2 =	5,210
			·	2,215,000	* 1 =	2,215
			, 가 (=9,137)			
			· 2,115 * 8 * 60 * 400,000kcal / 100,000kcal =			4,061
			· 2,115 * 8 * 75 * 400,000kcal / 100,000kcal =			5,076
			, 183 * 8 * 75 * 2 =			220

					1,897	*	2,103m ² = 3,990
						=	13,968
						=	9,792
						=	2,400
						=	680
	202		31,500				
			31,500	01			
					55,000	* 4 * 15	= 3,300
					50,000	* 47 * 12	= 28,200
	203		108,870				
			3,000	01			
					()	=	3,000
			1,530	02	가		
					가	=	1,530
			4,800	03			
						=	2,700
					20,000	* 15	= 300

(:)

							10,000 * 30 =	300
							=	1,500
		99,540	04					
				(=5,520)				
				. 4 ()	360,000	* 1	* 12 =	4,320
				. 5 ()	100,000	* 1	* 12 =	1,200
				(=71,880)				
				. 4	300,000	* 1	* 12 =	3,600
				. 5	200,000	* 3	* 12 =	7,200
				. 6	130,000	* 5	* 12 =	7,800
				. 7	120,000	* 19	* 12 =	27,360
				. 8 9	90,000	* 24	* 12 =	25,920
					30,000	* 48	* 12 =	17,280
					405,000	* 12 =		4,860
204		342,301						
					80,000	* 52	* 12 =	49,920
					100,000	* 52	* 12 =	62,400

				가	$636,865,000 * 1/12 * 100\% =$	53,073
				가	$636,865,000 * 1/12 * 250\% =$	132,681
				가	$636,865,000 * 20/288 =$	44,227
206		134,261				
		59,524	01			
				(=57,824)		
				· (=482)		
				-	$25,900 * 0.03 * 100 =$	78
				-	$572 * 6 * 100 =$	344
				-	$1,195 * 0.5 * 100 =$	60
				· (=4,359)		
				-	$20,000 * 1 * 200 =$	4,000
				-	$1,195 * 1.5 * 200 =$	359
				·	$30,000 * 0.09 * 8,000 =$	21,600
				· (=23,083)		
				-	$30,000 * 0.09 * 7,000 =$	18,900
				-	$1,195 * 0.5 * 7,000 =$	4,183

(:)

			·	75,000 * 4 * 12 =	3,600	
			·	30,000 * 4 * 12 =	1,440	
			·	(=289)		
			-	48,100 * 4 =	193	
			-	15,000 * 4 =	60	
			-	5,280 * 4 =	22	
			-	3,300 * 4 =	14	
		500	09			
				500,000 * 1 =	500	
	307	292,845				
		292,845	01			
				(=15,242)		
			·	4,200 * 80 * 12 =	4,032	
			·	가 18,000 * 35 * 12 =	7,560	
			·	10,500 * 300 =	3,150	
			·	500,000 * 1 =	500	
				() 400,000 * 12 =	4,800	

				(=178,040)		
			. B	(=23,375)		
			-		2,750 * 500 =	1,375
			-		5,500 * 4,000 =	22,000
			.		7,700 * 50 =	385
			.	(=5,880)		
			-		4,900 * 800 =	3,920
			-		4,900 * 400 =	1,960
			.		5,000 * 22,000 =	110,000
			.		3,200 * 12,000 =	38,400
			X-	(=5,236)		
			.		66,000 * 50 =	3,300
			.		96,800 * 10 =	968
			.		48,400 * 10 =	484
			.		26,400 * 10 =	264
			.		44,000 * 5 =	220
				(=63,232)		

			·	(=14,500)	
			- B	1,000 * 12,000 =	12,000
			- C	5,000 * 500 =	2,500
			·	(=13,692)	
			- 11	5,620 * 1,800 =	10,116
			- 2	2,980 * 1,200 =	3,576
			·	(=14,510)	
			-	1,130 * 12,000 =	13,560
			-	950 * 1,000 =	950
			·	(=20,530)	
			-	725 * 14,400 =	10,440
			-	350 * 3,600 =	1,260
			-	1,200 * 1,000 =	1,200
			-	2,080 * 1,000 =	2,080
			- STD	1,840 * 1,200 =	2,208
			-	800 * 500 =	400
			-	685 * 1,100 =	754

(:)

			·	35,000 * 30 =	1,050
			·	1,748,000 * 1 =	1,748
				(=10,000)	
			·	40,000 * 10 * 20 =	8,000
			·	100,000 * 10 * 2 =	2,000
				37,816 * 10 * 10 =	3,782
200	226,058	[	35,774	52,382	137,902]
210	113,544	[	35,774	52,382	25,388]
206	17,472	[	8,736	8,736]	
	17,472	02			
				(2)	= 17,472
		[	8,736	8,736]	
301	2,250	[	2,250]		
	2,250	09			
					= 2,250
		[	2,250]		
307	93,822	[	35,774	41,396	16,652]

2000

2200

2210

2212

120

307

			75,704	01			
					(1,440)	= 5,210	
				[	2,605	1,303
					1,302]	= 1,600	
				[800	800]	
				,	(301)	= 1,548	
				[	618	465
					465]		
				가	(686)	= 6,308	
				[	3,154	1,577
					1,577]	= 41,392	
				[	16,556	12,418
					12,418]	= 15,570	
					(413)		
				[7,785	7,785]	
				,		= 4,076	
				[	4,076]	
			18,118	03			
					(=17,758)		

							= 7,805
405		80,578					
		80,578	01				
				(=8,876)			
				.	3,500,000	* 1 =	3,500
				.	2,000,000	* 1 =	2,000
				.	400,000	* 1 =	400
				.	176,000	* 1 =	176
				.	2,800,000	* 1 =	2,800
			X-	(=66,222)			
			. X-		65,000,000	* 1 =	65,000
			. X-		1,122,000	* 1 =	1,122
			.	,	100,000	* 1 =	100
				(=4,100)			
			.		3,300,000	* 1 =	3,300
			.		400,000	* 2 =	800
					230,000	* 6 =	1,380

2220		11,034,165	[	150,500	10,883,665]		
2221		179,998						
100		118,114						
120		118,114						
201		51,751						
					(=2,280)			
			.		300,000	* 4	=	1,200
			.		18,000	* 10	=	180
			.		1,500	* 600	=	900
					70,000	* 5	=	350
					(=696)			
			.		2,200	* 10 * 12	=	264
			.		180	* 20 * 10 * 12	=	432
					500,000	* 1	=	500
					(=1,275)			
			.		1,000	* 350	=	350
			.		2,500	* 350	=	875

				.	500 * 100 =		50
					275,000 * 10 =		2,750
					200,000 * 1 * 3 =		600
					(12) 3,000,000 * 1 =		3,000
					(=1,056)		
				.	27,000 * 6 =		162
				.	40,000 * 4 =		160
				. 가	1,195 * 5 * 40 =		239
				.	55,000 * 3 =		165
				. 가	330,000 * 1 =		330
					(=4,250)		
				.	(=3,350)		
				- (,)	30 * 35,000 * 2 =		2,100
				- ()	60 * 15,000 =		900
				- OCR	5 * 35,000 * 2 =		350
				. (,)	45,000 * 5 =		225
				. ()	30 * 15,000 =		450

					· OCR	45,000	* 5 =	225
						(=12,350)		
					· (,)	140	* 35,000 * 2 =	9,800
					· ()	170	* 15,000 =	2,550
						55,000	* 12 =	660
							=	10,944
							=	11,040
202		30,480						
		30,480	01					
						10,000	* 6 * 4 * 12 =	2,880
							=	27,600
203		5,160						
		600	03					
							=	600
		4,560	04					

(:)

								380,000 * 12 =	4,560
	206		5,419						
			5,419	02					
						(=5,419)			
					.	21,770 * 2 * 60 * 2 =			5,225
					.	5,225,000 * 37/1000 =			194
	301		25,304						
			23,304	08					
						(=23,304)			
					.	()	16,270 * 14 * 12 =		2,734
					.		75,000 * 14 * 12 =		12,600
					.		30,000 * 14 * 12 =		5,040
					.	(=2,498)			
					-		48,100 * 14 =		674
					-		15,000 * 14 =		210
					-	,	5,280 * 14 =		74
					-		3,300 * 14 =		47

2000

2200

2220

2221

120

203

					-	20,000 * 14 =	280
					-	11,700 * 14 =	164
					-	73,920 * 14 =	1,035
					-	1,000 * 14 =	14
					.		
						1,200 * 3 * 60 * 2 =	432
			2,000	09			
						100,000 * 1 * 20 =	2,000
200			61,884				
220			61,884				
401			56,584				
			56,584	01			
					1	11-90 =	9,384
					2	193-1 =	17,600
					2	12-267 =	29,600
405			5,300				
			5,300	01			

						5,000,000 * 1 =	5,000
						300,000 * 1 =	300
2222		10,447,792	[	150,500	10,297,292]		
100		5,461,237					
110		5,008,674					
101		5,008,674					
		5,008,674	04				
				(=5,008,674)			
						14,600 * 224 * 365 =	1,193,696
				(=693,882)			
						1,435,616,000 * 4/12 =	478,539
						1,435,616,000 * 1.8/12 =	215,343
						1,435,616,000 * 1/12 * 250% =	299,087
						1,193,696,000 * 1/12 * 50% * 2 =	99,475
						11,680 * 8 * 224 * 12 =	251,167
				(=391,920)			
						50,000 * 224 * 12 =	134,400

(:)

				-	40,000	*	224	*	12	=	107,520	
				-가	(=150,000)							
					30,000	*	190	*	12	=	68,400	
					20,000	*	340	*	12	=	81,600	
				.	(=887,040)							
				-	80,000	*	224	*	12	=	215,040	
				-가	80,000	*	224	*	12	=	215,040	
				-	100,000	*	224	*	12	=	268,800	
				-	()	70,000	*	224	*	12	=	188,160
				.	(=796,367)							
				-	6,600	*	224	*	30	* 12	=	532,224
				-	26,400	*	224	*	2	* 12	=	141,927
				-	26,400	*	224	*	12	=	70,964	
				-	17,600	*	224	*	13	=	51,252	
				.	(=139,268)							
				-	300,000	*	85	*	4	=	102,000	
				-	169,400	*	55	*	4	=	37,268	

2000

2200

2220

2222

110

101

			. 90,000 * 224 * 12 = 241,920		
			. (=14,852)		
			- 15,000 * 224 = 3,360		
			- 20,000 * 112 = 2,240		
			- 10,000 * 112 = 1,120		
			- 20,000 * 112 = 2,240		
			- 6,000 * 224 = 1,344		
			- 28,600 * 112 = 3,204		
			- 500 * 224 * 12 = 1,344		
120		452,563			
201		402,220			
			, (=696)		
			. 2,200 * 10 * 12 = 264		
			. 180 * 20 * 10 * 12 = 432		
			(=2,080)		
			. () 200,000 * 8 = 1,600		
			. () 60,000 * 8 = 480		

(:)

							5,000 * 141 =	705
							162,000 * 2 =	324
							65,000 * 7 =	455
					(=2,120)			
							100 * 5,000 =	500
							60,000 * 17 =	1,020
							50,000 * 12 =	600
					(=1,320)			
							110,000 * 2 * 2 =	440
					(1, 1,2,)		110,000 * 4 * 2 =	880
203		2,740						
		2,740	03				=	500
							10,000 * 224 =	2,240
301		47,603						
		6,443	01					
							6,442,400 * 1 =	6,443

2000

2200

2220

2222

120

201

		41,160	10		
				30,000 * 3 * 4 =	360
				50,000 * 200 =	10,000
				2,500,000 * 12 =	30,000
			(=400)		
			.	200,000 * 1 =	200
			.	100,000 * 2 =	200
				(=400)	
			.	200,000 * 1 =	200
			.	100,000 * 2 =	200
200		4,986,555	[	150,500	4,836,055]
210		192,000	[	150,500	41,500]
206		78,000	[	54,600	23,400]
		78,000	01		
			EM	300 * 65,000 * 4 =	78,000
			[	54,600	23,400]
405		114,000	[	95,900	18,100]

(:)

			114,000	01					
					(2)		=		22,000
					[15,400 6,600]				
						40,000 * 2,300	=		92,000
					[80,500 11,500]				
220			4,794,555						
	207		6,000						
			6,000	01			=		6,000
	307		4,364,460						
			4,364,460	03					
						24,000 * 35 * 30 * 6	=		151,200
					(,)		=		4,200,000
						1.1 * 150,000,000 * 6%	=		9,900
						14,000 * 20 * 12	=		3,360
	401		4,000						

2000

2200

2220

2222

210

405

		4,000	01			
				2,000,000 * 2 =		4,000
403		415,555				
		415,555	02			
				14,000 * 9,665 =		135,310
				7,000 * 40,035 =		280,245
405		4,540				
		4,540	01			
				(=4,100)		
				. 2,100,000 * 1 =		2,100
				. 1,000,000 * 2 =		2,000
				() 55,000 * 4 * 2 =		440
2223		406,375				
100		346,375				
110		332,313				
101		332,313				
		332,313	04			

				(=332,313)	
				·	14,600 * 14 * 365 = 74,606
				·	(=44,864)
				-	89,726,000 * 4/12 = 29,909
				-	89,726,000 * 2/12 = 14,955
				·	가 74,606,000 * 1/12 * 50% * 2 = 6,218
				·	가 11,680 * 14 * 12 * 12 = 23,547
				·	(=31,200)
				-	50,000 * 14 * 12 = 8,400
				-	40,000 * 14 * 12 = 6,720
				-가	(=16,080)
					30,000 * 14 * 12 = 5,040
					20,000 * 46 * 12 = 11,040
				·	(=74,133)
				-가	89,726,000 * 1/12 * 250% = 18,693
				-	80,000 * 14 * 12 = 13,440
				-가	80,000 * 14 * 12 = 13,440

(:)

						-		20,000 * 14 =	280
120		14,062							
201		8,812							
						()		=	100
						1,000 * 8 * 2 * 15 * 9 =		=	2,160
						5,000 * 2 * 50 =		=	500
						() 275,000 * 10 * 2 =		=	5,500
						(=552)			
						. 16,000 * 1 * 12 =		=	192
						. 30,000 * 1 * 12 =		=	360
206		4,000							
		4,000	01						
						(=4,000)			
						. (500)	150,000 * 10 =	=	1,500
						.	400,000 * 5 =	=	2,000
						.	,	=	500
301		1,250							

2000

2200

2220

2223

110

101

		1,250	09	
				5,000 * 5 * 50 = 1,250
200		60,000		
220		60,000		
401		60,000		
		60,000	01	
				= 30,000
				(V=3,000m ³) = 30,000
2230		256,272	[30,624 225,648]	
2231		107,636		
100		105,636		
110		93,189		
101		93,189		
		93,189	04	
				(=93,189)
				· 14,600 * 5 * 365 = 26,645
				· (=12,879)

(:)

				—	300,000 * 1 * 4 = 1,200
				.	90,000 * 5 * 12 = 5,400
				.	(=560)
				—	(,) 20,000 * 5 = 100
				—	() 25,000 * 5 = 125
				—	20,000 * 5 = 100
				—	6,000 * 5 = 30
				—	31,000 * 5 = 155
				—	10,000 * 5 = 50
120		12,447			
201		12,447			
					300,000 * 1 = 300
					20,000 * 36 = 720
					65,000 * 15 * 4 = 3,900
					1,000,000 * 1 = 1,000
					250,000 * 12 = 3,000
					250,000 * 12 = 3,000

2000

2200

2230

.

2231

110

101

					439 * 8 * 75 * 2 =	527
200		2,000				
220		2,000				
401		2,000				
		2,000	01			
				(=2,000)		
				.	700,000 * 1 =	700
				.	1,300,000 * 1 =	1,300
2232		148,636	[	30,624	118,012]	
100		117,252				
110		36,788				
101		36,788				
		36,788	04			
			가	(=36,788)		
			.		14,600 * 2 * 365 =	10,658
			.	(=5,152)		
			-		10,658,000 * 4/12 =	3,553

				-	20,000 * 2 = 40
				-	20,000 * 2 = 40
				-	6,000 * 2 = 12
				-	31,000 * 2 = 62
120		80,464			
201		2,995			
				(=1,795)	
				.	100,000 * 4 = 400
				.	100,000 * 2 = 200
				.	1,195 * 1,000 = 1,195
					100,000 * 12 = 1,200
206		77,469			
		24,000	01		
				(=11,000)	
				.	400 * 10,000 = 4,000
				.가	4,000 * 1,000 = 4,000
				.	1,500 * 2,000 = 3,000

				가	= 1,133
				[1,133]	
	401	29,491		[29,491]	
		29,491	01		
				가 (20ha)	= 29,491
				[29,491]	
	220	760			
	405	760			
		760	01		
					380,000 * 2 = 760
2300		28,882,050		[18,640,294 7,156,958 3,084,798]	
2310		2,976,200		[1,210,356 1,638,389 127,455]	
2311		2,363,884		[878,113 1,361,883 123,888]	
	100	115,690			
	120	115,690			
	201	23,600			
					= 9,520

2000

2200

2230

.

2232

210

201

								= 500
			3,600	04				
							300,000 * 12 =	3,600
301			390					
			390	10				
				가			30,000 * 3 =	90
							30,000 * 10 =	300
307			43,600					
			43,600	02				
							300,000 * 12 =	3,600
						(=40,000)		
				.			2,500,000 * 4 =	10,000
				.			2,500,000 * 4 =	10,000
				.			2,500,000 * 4 =	10,000
				.			2,500,000 * 4 =	10,000
200			2,246,194	[	878,113	1,361,883	6,198]	
210			2,239,996	[	878,113	1,361,883]		

(:)

301			11,296	[	11,296]	
			11,296	08		
						= 11,296
				[	11,296]	
307			1,831,024	[	677,479 1,153,545]	
			1,831,024	02		
						(, , ,) = 522,995
				[	130,748 392,247]	
						가 (, ,) = 132,372
				[	92,661 39,711]	
						(10) = 26,049
				[	22,141 3,908]	
						() = 483,203
				[	338,242 144,961]	
						() = 133,839
				[	93,687 40,152]	

2000

2300

2310

2311

210

301

							= 779
				[779]			
402		397,676		[189,338 208,338]			
		397,676	01				
				()			= 378,676
				[189,338 189,338]			
				(1)			= 19,000
				[19,000]			
220		6,198					
307		6,000					
		6,000	03				
					300,000 * 20	=	6,000
405		198					
		198	01				
					99,000 * 2	=	198
400		2,000					
420		2,000					

	305	2,000			
				=	2,000
2312		612,316	[332,243	276,506	3,567]
	100	3,084			
	120	3,084			
	201	2,694			
				600 * 2,000 =	1,200
				60 * 5,000 =	300
				66,000 * 9 =	594
				600,000 * 1 =	600
	203	300			
		300	03		
				=	300
	301	90			
		90	10		
				30,000 * 3 =	90
200		609,232	[332,243	276,506	483]

210			609,232	[	332,243	276,506	483]	
301			588,446	[	332,243	255,720	483]	
			588,446	01					
									= 328,164
				[	267,166	60,998]	
									= 20,391
				[	16,313	4,078]	
									= 2,414
				[	1,931	483]	
									= 14,527
				[	10,169	4,358]	
									= 45,830
				[	36,664	9,166]	
									= 177,120
				[	177,120]	

	307	20,786	[	20,786]	
		20,786	02			
				(	)	= 20,786
			[	20,786]	
2320		18,544,961	[	14,306,775	2,393,342	1,844,844]
2321		18,544,961	[	14,306,775	2,393,342	1,844,844]
	100	5,000				
	120	5,000				
	206	5,000				
		5,000	01			
				5,000	* 1,000	= 5,000
200		18,539,961	[	14,306,775	2,393,342	1,839,844]
210		18,539,961	[	14,306,775	2,393,342	1,839,844]
	301	17,722,427	[	13,660,181	2,296,723	1,765,523]
		17,722,427	01			
						= 13,706,613

2000

2300

2310

2312

210

307

(:)

				[10,990,955	1,341,789	1,373,869]		
							=	1,319,828
				[1,055,862	131,983	131,983]		
							=	2,016,706
				[1,613,364	201,671	201,671]		
							=	104,000
				[52,000	52,000]			
							=	203,840
				[203,840]				
							=	58,240
				[58,240]				
							=	108,160
				[108,160]				
							=	196,040
				[196,040]				
							=	9,000

2000

2300

2320

2321

210

301

(:)

				[	3,000	6,000]
	307		283,558	[	219,414	43,221 20,923]
			283,558	02		
						= 74,326
				[	52,028	22,298]
						= 209,232
				[	167,386	20,923 20,923]
	401		533,976	[	427,180	53,398 53,398]
			533,976	01		
						= 533,976
				[	427,180	53,398 53,398]
2330	가		7,360,889	[	3,123,163	3,125,227 1,112,499]
2331	가		3,667,263	[	1,115,520	1,599,508 952,235]
	100		20,956			
	120		20,956			
	201		300			
				(	4	) 150,000 * 2 = 300

2000

2300

2320

2321

210

301

203	1,000					
	1,000	03				
				=	1,000	
307	19,656					
	19,656	02				
			(=19,656)			
			·	1,344,000	* 1	* 12 = 16,128
			·	115,000	* 12	= 1,380
			·	104,000	* 12	= 1,248
			·	300,000	* 3	= 900
200	3,646,307	[	1,115,520	1,599,508	931,279]
210	3,646,307	[	1,115,520	1,599,508	931,279]
301	2,769,651	[	660,655	1,194,133	914,863]
	2,769,651	01				
					=	73,132
		[	36,566	18,283	18,283]

307			810,000	[444,865 365,135]	
			810,000	02	
				< >	
					= 96,108
				[48,054 48,054]	
				가	= 43,200
				[21,600 21,600]	
				(,)	= 532,587
				[372,811 159,776]	
					= 4,800
				[2,400 2,400]	
				< >	
					= 30,000
				[30,000]	
					= 9,600
				[9,600]	
					= 57,954

				[57,954]		
					=	25,600
				[25,600]		
					=	5,023
				[5,023]		
					=	5,128
				[5,128]		
401		46,656		[30,240 16,416]		
		43,200	01		=	43,200
				[30,240 12,960]		
		3,456	03		=	3,456
402		20,000		[10,000 10,000]		
		20,000	01			
				()	=	20,000
				[10,000 10,000]		

2332		427,398	[	252,069	89,796	85,533]
100		68,087				
120		68,087				
201		59,883				
					10,000 * 50 =	500
				(,)	500,000 * 1 =	500
				(=620)		
			.		100,000 * 2 =	200
			.		1,000 * 300 =	300
			.		60,000 * 2 =	120
				(=32,970)		
			.		5,000 * 200 =	1,000
			.		60,000 * 8 =	480
			.	.	70,000 * 288 =	20,160
			.		70,000 * 144 =	10,080
			.		100,000 * 4 =	400
			.		200 * 1,000 =	200

				.	52,000 * 12 =	624
				.	700,000 * 1 =	700
				.	200,000 * 1 =	200
				.	56,000 * 12 =	672
				.	2,332 * 8 * 75 =	1,400
				.	1,017 * 1,464m ² =	1,489
203		1,300				
		1,300	03			
					=	500
			,가		=	300
			가		100,000 * 5 =	500
301		6,904				
		5,204	09			
					70,000 * 4 * 9 =	2,520
					50,000 * 4 * 9 =	1,800
					300,000 * 1 =	300
					100,000 * 2 =	200

			48,000 * 2 * 4 = 384			
		1,700	10			
				(=900)		
			.	150,000 * 2 =	300	
			.	100,000 * 2 =	200	
			.	50,000 * 2 =	100	
			.	30,000 * 10 =	300	
				(=800)		
			.	100,000 * 1 =	100	
			.	200,000 * 2 =	400	
			.	30,000 * 10 =	300	
200		349,311	[	252,069	89,796	7,446]
210		346,161	[	252,069	89,796	4,296]
301		207,732	[	165,186	38,250	4,296]
		207,732	01			
			<	>		
			가	=	154,770	

(:)

				[	123,816	30,954]			
					가		=		42,962
				[	34,370	4,296	4,296]		
							=		10,000
				[	7,000	3,000]			
307			138,429	[	86,883	51,546]			
			138,429	02					
				<	>				
					(	)	=		100,600
				[	70,420	30,180]			
				<	>				
							=		400
				[	400]				
							=		4,200
				[	4,200]				
							=		1,326
				[	1,326]				

2000

2300

2330 가

2332

210

301

				가		=		31,903
				[	16,463	15,440]	
220			3,150					
405			3,150					
			3,150	01				
				()	1,000,000	* 1	=	1,000
				()	13,000	* 30	=	390
					880,000	* 1	=	880
					880,000	* 1	=	880
400			10,000					
420			10,000					
705			10,000					
			10,000	03				
							=	10,000
2333			968,799	[	568,014	326,054	74,731]
100			32,520					
120			32,520					

201		3,950			
				500,000 * 1 =	500
				1,200 * 100 =	120
			(=3,330)		
			.	40 * 10,000 =	400
			.	100 * 5,000 =	500
			.	300 * 8,100 =	2,430
203		2,140			
		2,140	03		
			가	3,000 * 500 =	1,500
				10,000 * 12 * 2 =	240
				10,000 * 20 * 2 =	400
301		7,230			
		5,300	09		
				500,000 * 1 =	500
				100,000 * 4 * 12 =	4,800

2000

2300

2330 가

2333

120

201

		1,930	10			
				(=1,150)		
				. 1	200,000 * 2 =	400
				. 2	100,000 * 5 =	500
				. 3	50,000 * 5 =	250
					100,000 * 3 * 2 =	600
					30,000 * 3 * 2 =	180
307		19,200				
		19,200	02			
					100,000 * 16 * 12 =	19,200
200		936,279	[	568,014	326,054	42,211]
210		921,279	[	568,014	326,054	27,211]
202		1,000	[	500	500]	
		1,000	01			
						= 1,000
			[	500	500]	
301		207,792	[	111,860	69,221	26,711]

			190,692	01		
				<	>	
				가	=	70,192
				[56,154	7,019	7,019]
					=	66,720
				[33,360	16,680	16,680]
				가	=	22,620
				[18,096	2,262	2,262]
					=	7,000
				[3,500	3,500]	
				<	>	
				가	=	6,000
				[6,000]		
				가	=	1,760
				[1,760]		
				가 가	=	13,200
				[13,200]		

				[9,600]	
					= 1,900
				[1,900]	
					= 18,400
				[18,400]	
					= 12,560
				[12,560]	
					= 1,632
				[1,632]	
220		15,000			
401		15,000			
		15,000	01		
				(15)	= 15,000
2334		2,297,429	[1,187,560 1,109,869]		
200		2,297,429	[1,187,560 1,109,869]		
210		2,297,429	[1,187,560 1,109,869]		
307		2,297,429	[1,187,560 1,109,869]		

		2,297,429	02		
			< >		
			(85)	=	2,240,579
			[1,187,560 1,053,019]		
			< >		
				=	43,200
			[43,200]		
				=	12,400
			[12,400]		
				=	1,250
			[1,250]		
2400		770,980	[400,000 400,980]		
2410	가	192,295			
2411		192,295			
100		44,440			
120		44,440			
201		22,760			

				가	=			1,000
		3,600	04					
						300,000 * 12	=	3,600
301		280						
		280	10					
				(=280)				
				·		100,000 * 1	=	100
				·		50,000 * 2	=	100
				· 가		40,000 * 2	=	80
200		52,855						
220		52,855						
207		30,225						
		30,225	02					
				(=30,225)				
				·		20,655,000 * 1	=	20,655
				· C/S Tool		5,500,000 * 1	=	5,500
				·		4,070,000 * 1	=	4,070

2000

2400

2410

가

2411

120

203

307	350			
	350	03		
		(=350)		
		.	1,000 * 100 =	100
		.	2,500 * 100 =	250
405	22,280			
	22,280	01		
			2,960,000 * 1 =	2,960
			200,000 * 2 =	400
		(=18,920)		
		.	10,230,000 * 1 =	10,230
		.	8,690,000 * 1 =	8,690
400	95,000			
420	95,000			
701	95,000			
			=	95,000
2420	578,685	[	400,000	208,685]

2000

2400

2410

가

2411

220

307

2421		418,719	[	400,000	48,719]
100		42,865			
120		42,865			
201		24,665			
				3,300,000 * 3 =	9,900
				50,000 * 13 * 3 =	1,950
				439 * 8 * 75 * 2 =	527
				250,000 * 4 * 1 =	1,000
				(=632)	
			· (A1)	400 * 400 =	160
			· (A1)	1,000 * 400 =	400
			· T/C(A1)	1,200 * 60 =	72
				=	5,616
				=	5,040
202		12,600			
		12,600	01		
				=	12,600

	203	5,600				
		2,000	03		=	1,500
					=	500
		3,600	04			
				300,000 * 12	=	3,600
200		375,854	[400,000 5,854]			
210		370,000	[400,000]			
	201	30,000	[30,000]			
					=	30,000
			[30,000]			
	401	370,000	[370,000]			
		370,000	01			
					=	370,000
			[370,000]			
220		5,854				
	401	5,000				

		5,000	03						
								=	5,000
	405	854							
		854	01						
								99,000 * 2 =	198
								250,000 * 1 =	250
								117,000 * 2 =	234
								86,000 * 2 =	172
	2422	16,014							
	100	6,014							
	120	6,014							
	201	4,458							
								(=948)	
								. 2,200 * 10 * 12 =	264
								. (=684)	
								- 3 * 5 180 * 20 * 10 * 12 =	432
								- 5 * 7 700 * 30 * 12 =	252

			()	100 * 1,000 * 2 =		200
			(=810)			
			. OCR	66,000 * 5 =		330
			.	30 * 10,000 =		300
			.	45,000 * 4 =		180
				100,000 * 5 =		500
				100,000 * 5 =		500
				100,000 * 5 =		500
				50,000 * 5 * 4 =		1,000
203		200				
		200	03			
				100,000 * 2 =		200
206		1,356				
		1,356	02			
			(=1,356)			
			.	21,770 * 2 * 30 =		1,307
			.	1,307,000 * 37/1000 =		49

200		10,000				
220		10,000				
401		10,000				
		10,000	01			
				(3)	=	10,000
2423		143,952				
100		90,908				
120		90,908				
201		66,422				
				가 (=16,355)		
				. 33,000 * 2 * 1/2 =		33
				. 33,000 * 2 * 1/2 =		33
				. 2,000 * 20 =		40
				. 80,000 * 2 * 5 =		800
				. 가		
				. 4,500 * 20 * 7 * 1/2 =		315
				. 가 (=11,221)		

(:)

3000	4,983,191	[	50,332	1,390,476	3,542,383]
3100	120,981	[	39,280	27,160	54,541]
3110	4,200	[	480	360	3,360]
3111	4,200	[	480	360	3,360]
100	3,000					
120	3,000					
201	750					
					5,000 * 150 =	750
206	2,250					
	2,250	01				
					5,000 * 3 * 20 =	300
					5,000 * 3 * 30 =	450
					150 * 10,000 =	1,500
200	1,200	[	480	360	360]
210	1,200	[	480	360	360]
201	1,200	[	480	360	360]
					50,000 * 24 =	1,200

3000 3100 3110 3111 120 201

				[	480	360 360]
3120		116,781	[	38,800	26,800	51,181]
3121		116,781	[	38,800	26,800	51,181]
100		21,181				
120		21,181				
201		21,181				
					500 * 1,000 =	500
					6,000 * 5 * 10 =	300
					1,000 * 500 =	500
				(=7,905)		
			.		160,000 * 4 =	640
			.		70,000 * 7 =	490
			.		2,620 * 5 * 150 =	1,965
			.	,	900,000 * 1 =	900
			.		30,000 * 12 =	360
			.		439 * 18 * 75 =	593
			.		20,000 * 12 =	240

			. 2,717,000 * 1 = 2,717 (=11,976)		
			. 11,799 /HP * 900HP = 10,619 . 11,799 /HP * 115HP = 1,357		
200		95,600	[38,800	26,800	30,000]
210		85,600	[38,800	26,800	20,000]
201		20,000	[10,000	10,000]	
					= 20,000
			[10,000	10,000]	
401		20,000	[10,000	10,000]	
		20,000	01		
					= 20,000
			[10,000	10,000]	
402		45,600	[28,800	16,800]	
		45,600	01		
			(34)		= 34,000
			[20,400	13,600]	

3000

3100

3120

3121

120

201

					1,000,000 * 1 =	1,000
					200,000 * 5 =	1,000
					=	7,632
					=	6,960
				(=4,330)		
				.	10,000 * 365 =	3,650
				.	10,000 * 68 =	680
202		17,400				
		17,400	01			
					50,000 * 29 * 12 =	17,400
203		4,600				
		1,000	03			
			가		=	500
					=	500
		3,600	04			
					300,000 * 12 =	3,600
206		21,143				

		825	01					
					1,200	* 2	* 3	* 50 = 360
					(=465)			
				.	552	* 2	* 2	* 50 = 111
				.	572	* 2	* 2	* 50 = 115
				.	1,195	* 2	* 2	* 50 = 239
		20,318	02					
			가		(=20,318)			
				.	21,770	* 5	* 15	* 12 = 19,593
				.	19,593,000	* 37/1000	=	725
301		3,810						
		3,810	10					
					38,100	* 100	=	3,810
200		300						
220		300						
405		300						

			300	01	
					300,000 * 1 = 300
3220			1,520		
3221			1,520		
	100		1,520		
	120		1,520		
	203		1,220		
			1,220	03	
					5,000 * 86 * 2 = 860
					20,000 * 18 = 360
	301		300		
			300	10	
					30,000 * 10 = 300
3230			74,248		
3231			69,248		
	100		35,748		
	120		35,748		

201			29,030	
			(=5,800)	
			()	
			150,000 * 2 * 12 =	3,600
			1,000,000 * 1 =	1,000
			100,000 * 12 =	1,200
			100,000 * 8 =	800
			(, ,) =	160
			(=3,400)	
			100,000 * 1 =	100
			200,000 * 1 =	200
			5,000 * 10 * 1 * 62 =	3,100
			(=6,720)	
			60,000 * 1 * 62 =	3,720
			250,000 * 2 * 6 =	3,000
			(=1,350)	
			(=950)	

(:)

			—	10,000 * 20 =	200
			—	3,000 * 250 =	750
			.	100,000 * 1 =	100
			.	100 * 3,000m =	300
				(=10,800)	
			.	500,000 * 12 =	6,000
			.	400,000 * 12 =	4,800
206		2,078			
		2,078	02		
				(=2,078)	
			.	() 32,300 * 1 * 62 =	2,003
			.	2,003,000 * 37/1,000 =	75
301		4,640			
		4,640	09		
				5,000 * 20 * 62 * 70% =	4,340
				150,000 * 2 =	300

3000

3200

3230

3231
- 201 -

120

201

200		33,500				
220		33,500				
401		33,500				
		33,500	01			
				=	1,500	
				30,000,000 * 1 =	30,000	
				2,000,000 * 1 =	2,000	
3232		5,000				
400		5,000				
420		5,000				
306		5,000				
		5,000	01			
				=	5,000	
3300		4,637,903	[11,052	1,363,316	3,263,535]
3310		385,678	[11,052	3,316	371,310]
3311		355,218				
100		355,218				

3000

3200

3230

3231

220

401

(:)

				-	1,000 * 66 * 1 =	66
				-	1,000 * 66 * 1 =	66
				-	1,000 * 66 * 1 =	66
				-	6,000 * 66 =	396
		410	10			
					30,000 * 7 =	210
					100,000 * 2 =	200
3312		30,460	[	11,052	3,316	16,092]
100		8,356				
120		8,356				
201		1,750				
				가	5,000 * 200 =	1,000
				가	5,000 * 150 =	750
206		6,606				
		6,606	01			
					9,060 * 100 =	906
				(=5,700)		

3000

3300

3310

3311

120

301

				· (1)	3,000 * 1,600 =	4,800
				·	500 * 1,600 =	800
				·	100,000 * 1 =	100
200		22,104	[	11,052	3,316	7,736]
210		22,104	[	11,052	3,316	7,736]
401		22,104	[	11,052	3,316	7,736]
		22,104	01			
				(1ha)		= 11,764
			[	5,882	1,765	4,117]
				(10ha)		= 10,340
			[	5,170	1,551	3,619]
3320		451,724				
3321		311,301				
100		310,801				
110		24,335				
101		24,335				
		24,335	03			

				- 가	8,947,000 * 1/12 * 18/24 = 560
				-가	8,947,000 * 1/12 * 250% = 1,864
				.	90,000 * 1 * 12 = 1,080
120		286,466			
201		286,466			
				(, ,)	138,000 * 70 = 9,660
					(=260)
				.	100,000 * 2 = 200
				.	60,000 * 1 = 60
				가 FRP	300,000 * 10 = 3,000
					(=166,140)
				.	(=135,472)
				-	4,280 * 5,950Kw * 5 = 127,330
				-	85.7 * 19,000Kwh * 5 = 8,142
				.	(=20,556)
				-	4,280 * 200Kw * 12 = 10,272
				-	85.7 * 10,000Kwh * 12 = 10,284

(:)

100		7,000			
120		7,000			
201		4,000			
				20,000 * 50 =	1,000
			()	5,000 * 40 * 15 =	3,000
206		3,000			
		3,000	01		
				(, ,) =	3,000
400		133,423			
420		133,423			
705		133,423			
		133,423	03		
				50,033,382,320 * 1/3 * 8/1000 =	133,423
3330		3,800,501	[	1,360,000	2,440,501]
3331		1,266,685			
100		914,685			
110		271,547			

3000

3300

3320

3322

120

201

101		271,547				
		271,547	04			
			(=271,547)			
			·	14,600 * 12 * 365 =		63,948
			·	(=37,173)		
			-	76,908,000 * 4/12 =		25,636
			-	76,908,000 * 1.8/12 =		11,537
			· 가	11,680 * 12 * 11 * 12 =		18,502
			·	(=21,720)		
			-	50,000 * 12 * 12 =		7,200
			-	40,000 * 12 * 12 =		5,760
			-가	(=8,760)		
				30,000 * 11 * 12 =		3,960
				20,000 * 20 * 12 =		4,800
			·	(=68,872)		
			-	80,000 * 12 * 12 =		11,520
			-가	80,000 * 12 * 12 =		11,520

			4,320	04		
					360,000 * 12 =	4,320
206			74,340			
			74,340	01		
					(,) =	4,000
					(=30,075)	
					· {11,610 * 3,351 * (365 * 12/16000H)} =	10,651
					· 15,140 * 3,351 * 10% =	5,074
					· 45,700 * 3,351 * 40% * 20% =	12,252
					· 20,860 * 3,351 * 3% =	2,098
				가	(=40,265)	
					· (=16,071)	
					- 250W {13,460 * 3,757 * (365 * 12/16,000H)} =	13,844
					- 400W {15,220 * 415 * (365 * 12H/16,000H)} =	1,730
					- 1000W {121,000 * 15 * (365 * 12H/16,000H)} =	497
					· (=7,535)	
					- 250W 17,470 * 3,757 * 10% =	6,564

				- 400W	20,660 * 415 * 10% =	858
				- 1000W	74,800 * 15 * 10% =	113
				. 가	50,580 * 4,187 * 3% =	6,354
				.	467,500 * 264 * 3% =	3,703
				.	557,700 * 165km * 5% =	4,602
				.	10,000 * 200 =	2,000
200		352,000				
220		352,000				
401		352,000				
		350,000	01			
					=	350,000
		2,000	03			
					=	2,000
3332		1,774,316	[	1,360,000	414,316]	
100		14,316				
120		14,316				
201		13,316				

(:)

					(N=60)		=		20,000
							=		500,000
					ASP		=		20,000
					(N=200)		=		30,000
					2 APT 가 (N=15)		=		17,500
					, (50, 30, 10)		=		28,000
					(917 , 33 , 268)		=		30,000
					(34)		=		36,000
					(10)		=		10,000
					가 (12)		=		15,000
					가 (20)		=		20,000
				3,000	03				
							=		3,000
400				30,000					
420				30,000					
305				30,000					
							=		30,000

3000

3300

3330

3333

220

401

3400		79,068		
3410		79,068		
3411		79,068		
100		34,158		
120		34,158		
201		34,158		
			(=1,500)	
			. 25 * 10,000 * 2 =	500
			. 60,000 * 10 =	600
			. 4,000 * 100 =	400
			(8) 815,000 * 1 =	815
			가 (=2,160)	
			. 40,000 * 2 =	80
			. 65,000 * 6 =	390
			. 가 65,000 * 6 =	390
			. 65,000 * 10 =	650
			. 65,000 * 5 =	325

3000

3400

3410

3411

120

201

			·	65,000	* 5 =	325
				가	(=7,860)	
			·	140	* 10,000 =	1,400
			·	140	* 5,000 =	700
			· 가	1,140	* 4,500 =	5,130
			·	140	* 4,500 =	630
					(=985)	
			·	65,000	* 5 =	325
			·	65,000	* 5 =	325
			·	65,000	* 3 =	195
			·	70,000	* 2 =	140
					(=17,220)	
			·	140	* 6,000 =	840
			·	1,140	* 4,000 =	4,560
			·	140	* 3,000 =	420
			·	1,140	* 6,000 =	6,840
			·	1,140	* 4,000 =	4,560

3000

3400

3410

3411

120

201

(:)

					20,000 * 1 * 12 =	240
					1,140 * 1,300 =	1,482
					60,000 * 1 =	60
				()	240,000 * 1 =	240
				(=1,026)		
				.	1,140 * 700 =	798
				.	1,140 * 200 =	228
					50,000 * 6 =	300
					9,000 * 30 =	270
200		44,910				
220		44,910				
401		44,910				
		44,910	01			
					=	15,000
					=	4,500
					=	25,410

3000

3400

3410

3411

120

201

4000			264,973	[136,607 11,032 117,334]	
4100			264,973	[136,607 11,032 117,334]	
4110			264,973	[136,607 11,032 117,334]	
4111			69,978	[5,603 11,032 53,343]	
100			26,904		
120			26,904		
201			18,551		
				(.)	
				500 * 1,000 * 2 =	1,000
				70,000 * 4 =	280
				45,700 * 30 =	1,371
				3,000 * 17 * 2 * 4 =	408
				(=400)	
				. 100,000 * 3 =	300
				. 200 * 500 =	100
				(=787)	

			.				= 40
			.	56,000	*	12	= 672
			.	25,000	*	3	= 75
				(=448)			
			.	2,200	*	5 * 12	= 132
			.	(=316)			
			− (3 × 5)	180	*	20 * 5 * 12	= 216
			− (8 × 10)			5,000 * 20	= 100
						20 * 20,000	= 400
						5,000 * 6 * 20	= 600
				(=1,500)			
			.	100,000	*	1	= 100
			.	100	*	1,000 * 2	= 200
			.	2,000	*	200 * 3	= 1,200
						70,000 * 2	= 140
				56,000	*	13 * 12	= 8,736
							= 500

(:)

				가	
				572 * 2 * 2 * 30 * 7 =	481
				(=1,500)	
				. 60,000 * 15 * 1 =	900
				. 300,000 * 2 =	600
203		2,000			
		2,000	03		
				=	2,000
206		957			
		957	01		
				10,000 * 10 * 5 =	500
				(=457)	
				. 11,340 * 20 =	227
				. 4,190 * 20 =	84
				. 7,300 * 20 =	146
301		5,336			
		3,156	08		

4000

4100

4110

4111

120

201

				(=3,156)				
				· ()	16,270	* 2	* 12	= 391
				·	75,000	* 2	* 12	= 1,800
				·	30,000	* 2	* 12	= 720
				· (=245)				
				-	112,600	* 2		= 226
				-	2,090	* 2		= 5
				-	3,190	* 2		= 7
				-	3,300	* 2		= 7
			1,100	09				
				가	5,000	* 220	* 1	= 1,100
			1,080	10				
				· (=400)				
				·	70,000	* 1		= 70
				·	30,000	* 1		= 30
				· ()	10,000	* 30		= 300
					30,000	* 3		= 90

					(=290)				
						· ,	100,000 * 2 =	200	
						·	30,000 * 3 =	90	
					가 (=300)				
						·	200,000 * 1 =	200	
						·	100,000 * 1 =	100	
303			60						
							30,000 * 2 =	60	
200			43,074	[	5,603	11,032	26,439]		
210			43,074	[	5,603	11,032	26,439]		
201			23,711	[	4,608	5,377	13,726]		
								=	1,871
				[	561	655	655]		
								=	21,840
				[	4,047	4,722	13,071]		
301			3,363	[	995	1,155	1,213]		
			3,363	09					

							= 2,060	
				[	604	699	757]	
								= 1,303
				[	391	456	456]	
401			16,000	[	4,500	11,500]		
			16,000	01				
						(4)		= 16,000
				[	4,500	11,500]		
4112			39,901					
	100		6,545					
	120		6,545					
	201		2,969					
						20,000	* 50	= 1,000
						100	* 1,000	= 100
								(=279)
				.		2,200	* 4 * 12	= 106
				.		180	* 4 * 20 * 12	= 173

				(=660)	
				. 80,000 * 2 =	160
				. 50 * 10,000 * 1 =	500
				(=330)	
				. (=275)	
				- 165,000 * 1 =	165
				- 110,000 * 1 =	110
				. 55,000 * 1 =	55
				50,000 * 6 * 1 =	300
				50,000 * 6 * 1 =	300
301			3,576		
			3,576	09	
				127,689 * 4 * 7 =	3,576
400			33,356		
420			33,356		
705			33,356		
			33,356	03	

(:)

					50,033,382,320 * 1/3 * 2/1,000 = 33,356
4113			13,750		
100			13,750		
120			13,750		
201			13,750		
					(=1,225)
					. 23,500 * 30 = 705
					. 40,000 * 6 = 240
					. 70,000 * 4 = 280
					37,000 * 25 = 925
					60,000 * 20 = 1,200
				가	4,000 * 130 * 4 * 5 = 10,400
4114			141,344	[131,004 10,340]	
100			10,340		
120			10,340		
201			340		
					70,000 * 2 = 140

4000 4100 4110 4112 420 705

(:)

					100,000 * 2 = 200
203		5,000			
		5,000	03		
					= 5,000
301		5,000			
		5,000	08		
				()	= 5,000
200		131,004	[131,004]		
210		131,004	[131,004]		
201		1,045	[1,045]		
					= 1,045
			[1,045]		
202		6,188	[6,188]		
		6,188	01		
					= 5,873
			[5,873]		
					= 315

4000 4100 4110 4114 120 201

				[	315]
301			123,771	[	123,771]
			111,916	06		
					=	111,916
				[	111,916]
			11,855	08		
					=	11,855
				[	11,855]

5000		1,571,836				
5100		241,000				
5110		241,000				
5111		241,000				
300		241,000				
310		241,000				
311		66,000				
		66,000	02			
				(=6,000)		
				. 3	100,000,000 * 3% =	3,000
				. 2	30,000,000 * 3% =	900
				. 2	30,000,000 * 3% =	900
				. 2	40,000,000 * 3% =	1,200
					2,000,000,000 * 3% =	60,000
601		175,000				
		175,000	03			
					(=50,000)	

5000

5100

5110

5111

310

311

(:)

				· 2 , 2 , 2	10,000,000 * 3 = 30,000
				· 3	20,000,000 * 1 = 20,000
					125,000,000 * 1 = 125,000
5400			1,330,836		
5410			1,330,836		
5411			1,330,836		
400			1,330,836		
410			1,330,836		
801			1,330,836		
					= 1,330,836
			78,172,298	[20,974,059 12,380,640 44,817,599]	

5000

5100

5110

5111

310

601

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		1	2	3	4		1	2	1	2	1
	5,915,937	363,526	360,522	345,100	331,820	402,034	361,577	361,611	376,645	353,725	320,798
1241	5,728,681	352,511	350,384	329,034	320,532	390,482	350,898	350,094	364,975	342,708	308,694
110	3,088,103	186,577	194,323	180,752	178,070	202,642	190,055	188,975	193,456	188,495	176,870
101	3,088,103	186,577	194,323	180,752	178,070	202,642	190,055	188,975	193,456	188,495	176,870
01	2,366,073	144,547	148,426	141,136	136,204	153,058	144,631	144,631	149,562	144,631	136,204
02	722,030	42,030	45,897	39,616	41,866	49,584	45,424	44,344	43,894	43,864	40,666
120	2,640,578	165,934	156,061	148,282	142,462	187,840	160,843	161,119	171,519	154,213	131,824
201	251,304	15,015	14,703	13,763	13,835	18,171	15,855	14,991	14,919	14,695	12,547
00	251,304	15,015	14,703	13,763	13,835	18,171	15,855	14,991	14,919	14,695	12,547
202	222,180	13,800	13,800	12,420	12,420	15,180	13,800	13,800	13,800	13,800	12,420
02	222,180	13,800	13,800	12,420	12,420	15,180	13,800	13,800	13,800	13,800	12,420
203	370,830	22,620	22,620	21,870	21,510	24,930	22,620	22,620	22,980	22,620	21,510
01	82,800	4,800	4,800	4,800	4,800	6,000	4,800	4,800	4,800	4,800	4,800
02 가	4,830	300	300	270	270	330	300	300	300	300	270
04	283,200	17,520	17,520	16,800	16,440	18,600	17,520	17,520	17,880	17,520	16,440
204	996,684	61,229	62,308	58,149	56,797	65,739	61,268	61,268	62,620	61,268	56,797
00	996,684	61,229	62,308	58,149	56,797	65,739	61,268	61,268	62,620	61,268	56,797
301	799,580	53,270	42,630	42,080	37,900	63,820	47,300	48,440	57,200	41,830	28,550
05	799,580	53,270	42,630	42,080	37,900	63,820	47,300	48,440	57,200	41,830	28,550

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		1	2	3	4		1	2	1	2	1
	5,915,937	363,526	360,522	345,100	331,820	402,034	361,577	361,611	376,645	353,725	320,798
1255	152,056	8,815	7,938	13,866	9,088	9,352	8,479	9,317	9,470	8,817	9,904
120	150,856	8,815	7,938	12,666	9,088	9,352	8,479	9,317	9,470	8,817	9,904
201	150,856	8,815	7,938	12,666	9,088	9,352	8,479	9,317	9,470	8,817	9,904
00	150,856	8,815	7,938	12,666	9,088	9,352	8,479	9,317	9,470	8,817	9,904
220	1,200			1,200							
401	1,200			1,200							
01	1,200			1,200							
2121	35,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
120	35,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
301	35,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
09	35,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

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		2	1	2		1	2				
	5,915,937	404,017	466,409	457,127	272,896	404,198	333,932				
1241	5,728,681	392,580	454,997	443,644	261,760	392,046	323,342				
110	3,088,103	206,669	229,082	232,244	150,432	207,029	182,432				
101	3,088,103	206,669	229,082	232,244	150,432	207,029	182,432				
01	2,366,073	156,853	174,006	178,938	115,257	156,853	141,136				
02	722,030	49,816	55,076	53,306	35,175	50,176	41,296				
120	2,640,578	185,911	225,915	211,400	111,328	185,017	140,910				
201	251,304	18,011	20,471	20,143	12,547	17,987	13,651				
00	251,304	18,011	20,471	20,143	12,547	17,987	13,651				
202	222,180	15,180	16,560	16,560	11,040	15,180	12,420				
02	222,180	15,180	16,560	16,560	11,040	15,180	12,420				
203	370,830	24,930	26,400	26,760	20,040	24,930	21,870				
01	82,800	6,000	6,000	6,000	4,800	6,000	4,800				
02 가	4,830	330	360	360	240	330	270				
04	283,200	18,600	20,040	20,400	15,000	18,600	16,800				
204	996,684	66,780	73,644	74,997	48,891	66,780	58,149				
00	996,684	66,780	73,644	74,997	48,891	66,780	58,149				
301	799,580	61,010	88,840	72,940	18,810	60,140	34,820				
05	799,580	61,010	88,840	72,940	18,810	60,140	34,820				

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		2	1	2		1	2				
	5,915,937	404,017	466,409	457,127	272,896	404,198	333,932				
1255	152,056	9,237	9,212	11,283	8,936	9,952	8,390				
120	150,856	9,237	9,212	11,283	8,936	9,952	8,390				
201	150,856	9,237	9,212	11,283	8,936	9,952	8,390				
00	150,856	9,237	9,212	11,283	8,936	9,952	8,390				
220	1,200										
401	1,200										
01	1,200										
2121	35,200	2,200	2,200	2,200	2,200	2,200	2,200				
120	35,200	2,200	2,200	2,200	2,200	2,200	2,200				
301	35,200	2,200	2,200	2,200	2,200	2,200	2,200				
09	35,200	2,200	2,200	2,200	2,200	2,200	2,200				

(:)

1000			5,880,737		
1200			5,880,737		
1240			5,728,681		
1241			5,728,681		
100			5,728,681		
110			3,088,103		
101			3,088,103		
			2,366,073	01	
					(161) (=1,797,017)
					. 5 1,344,500 * 16 * 12 * 1.075 = 277,505
					. 6 1,104,100 * 16 * 12 * 1.075 = 227,887
					. 7 868,300 * 37 * 12 * 1.075 = 414,440
					. 8 618,700 * 48 * 12 * 1.075 = 383,100
					. 9 426,600 * 44 * 12 * 1.075 = 242,139
					. 1,545,071,000 * 0.98 = 1,514,170
					. 1,514,170,000 * 18.68% = 282,847
					(161) (=569,056)

1000

1200

1240

1241

110

101

				.	1,797,017,000	* 2/12 =	299,503
				.	1,797,017,000	* 1.8/12 =	269,553
				《 1 》		=	144,547
				《 2 》		=	148,426
				《 3 》		=	141,136
				《 4 》		=	136,204
				《 》		=	153,058
				《 1 》		=	144,631
				《 2 》		=	144,631
				《 1 》		=	149,562
				《 2 》		=	144,631
				《 1 》		=	136,204
				《 2 》		=	156,853
				《 1 》		=	174,006
				《 2 》		=	178,938
				《 》		=	115,257
				《 1 》		=	156,853

1000

1200

1240

1241

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101

				《 2 》		=		141,136
		722,030	02					
				(161) (=289,281)				
				· 5	5,364	* 16	* 30	* 12 * 1.075 = 33,214
				· 6	4,551	* 16	* 30	* 12 * 1.075 = 28,180
				· 7	4,084	* 37	* 30	* 12 * 1.075 = 58,479
				· 8	3,660	* 48	* 30	* 12 * 1.075 = 67,989
				· 9	3,282	* 44	* 30	* 12 * 1.075 = 55,886
				·				243,748,000 * 18.68% = 45,533
								(=432,749)
				· 가				(=102,397)
				-		30,000	* 161	* 0.78 * 12 = 45,209
				-		20,000	* 161	* 1.48 * 12 = 57,188
				·				(=52,731)
				-		300,000	* 161	* 0.16 * 4 = 30,912
				-		169,400	* 161	* 0.20 * 4 = 21,819
				·				(=125,160)

(:)

				- 25	130,000	*	17	*	12 = 26,520
				- 20	110,000	*	18	*	12 = 23,760
				- 15	80,000	*	20	*	12 = 19,200
				- 10	60,000	*	44	*	12 = 31,680
				- 5	50,000	*	40	*	12 = 24,000
				.	1,797,017,000	*	6%	*	1/3 = 35,941
				.	30,000	*	82	*	12 = 29,520
				.	50,000	*	145	*	12 = 87,000
				《 1 》				=	42,030
				《 2 》				=	45,897
				《 3 》				=	39,616
				《 4 》				=	41,866
				《 》				=	49,584
				《 1 》				=	45,424
				《 2 》				=	44,344
				《 1 》				=	43,894
				《 2 》				=	43,864

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101

				《 1 》	=				40,666
				《 2 》	=				49,816
				《 1 》	=				55,076
				《 2 》	=				53,306
				《 》	=				35,175
				《 1 》	=				50,176
				《 2 》	=				41,296
120			2,640,578						
201			251,304						
						500,000	* 16	=	8,000
						(=5,568)			
				.		2,200	* 5 * 12 * 16	=	2,112
				.		180	* 5 * 20 * 12 * 16	=	3,456
						200,000	* 16	=	3,200
						200,000	* 16	=	3,200
						30,000	* 16	=	480
						248,000	* 16	=	3,968

					80,000 * 16 = 1,280
					10,000 * 68 * 16 = 10,880
				(1, 1,2,)	600,000 * 4 = 2,400
					200,000 * 16 = 3,200
					200,000 * 16 = 3,200
					2,605,000 * 16 = 41,680
				.	1(5,824), 2(5,512), 3(5,112), 4(5,184)
				.	(8,440), 1(6,664), 2(5,800), 1(5,728)
				.	2(5,504), 1(3,296), 2(8,280), 1(9,600)
				.	2(9,272), (3,536), 1(8,256), 2(5,000)
				.	1(1,500), 2(1,500), 3(1,200), 4(1,200)
				.	(1,800), 1(1,500), 2(1,500), 1(1,500)
				.	2(1,500), 1(1,200), 2(1,800), 1(2,100)
				.	2(2,100), (1,200), 1(1,800), 2(1,200)
					(=37,740)

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120

201

				·	1(2,400),	2(2,400),	3(2,160),	4(2,160)	
				·	(2,640),	1(2,400),	2(2,400),	1(2,400)	
				·	2(2,400),	1(2,160),	2(2,640),	1(2,880)	
				·	2(2,880),	(1,920),	1(2,640),	2(2,160)	
				《	1	》	=		15,015
				《	2	》	=		14,703
				《	3	》	=		13,763
				《	4	》	=		13,835
				《		》	=		18,171
				《	1	》	=		15,855
				《	2	》	=		14,991
				《	1	》	=		14,919
				《	2	》	=		14,695
				《	1	》	=		12,547
				《	2	》	=		18,011
				《	1	》	=		20,471
				《	2	》	=		20,143

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120

201

				《 》	=		12,547
				《 1 》	=		17,987
				《 2 》	=		13,651
202			222,180				
			222,180	02			
						115,000 * 161 * 12 = 222,180	
				《 1 》	=		13,800
				《 2 》	=		13,800
				《 3 》	=		12,420
				《 4 》	=		12,420
				《 》	=		15,180
				《 1 》	=		13,800
				《 2 》	=		13,800
				《 1 》	=		13,800
				《 2 》	=		13,800
				《 1 》	=		12,420
				《 2 》	=		15,180

				《 1 》	= 16,560
				《 2 》	= 16,560
				《 》	= 11,040
				《 1 》	= 15,180
				《 2 》	= 12,420
203			370,830		
			82,800	01	
				()	
				· 3 (, 2 , 1,2 , 1)	
					6,000,000 * 5 = 30,000
				· 3	4,800,000 * 11 = 52,800
				《 1 》	= 4,800
				《 2 》	= 4,800
				《 3 》	= 4,800
				《 4 》	= 4,800
				《 》	= 6,000
				《 1 》	= 4,800

				《 2 》	=	4,800
				《 1 》	=	4,800
				《 2 》	=	4,800
				《 1 》	=	4,800
				《 2 》	=	6,000
				《 1 》	=	6,000
				《 2 》	=	6,000
				《 》	=	4,800
				《 1 》	=	6,000
				《 2 》	=	4,800
		4,830		02 가		
				가	30,000 * 161 = 4,830	
				《 1 》	=	300
				《 2 》	=	300
				《 3 》	=	270
				《 4 》	=	270
				《 》	=	330

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120

203

				《 1 》	=	300
				《 2 》	=	300
				《 1 》	=	300
				《 2 》	=	300
				《 1 》	=	270
				《 2 》	=	330
				《 1 》	=	360
				《 2 》	=	360
				《 》	=	240
				《 1 》	=	330
				《 2 》	=	270
			283,200	04		
					150,000 * 16 * 12 = 28,800	
					(161) (=216,000)	
				. 5	200,000 * 16 * 12 = 38,400	
				. 6	130,000 * 16 * 12 = 24,960	
				. 7	120,000 * 37 * 12 = 53,280	

1000

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120

203

				. 8 9	90,000 * 92 * 12 = 99,360	
					200,000 * 16 * 12 = 38,400	
				《 1 》	=	17,520
				《 2 》	=	17,520
				《 3 》	=	16,800
				《 4 》	=	16,440
				《 》	=	18,600
				《 1 》	=	17,520
				《 2 》	=	17,520
				《 1 》	=	17,880
				《 2 》	=	17,520
				《 1 》	=	16,440
				《 2 》	=	18,600
				《 1 》	=	20,040
				《 2 》	=	20,400
				《 》	=	15,000
				《 1 》	=	18,600

1000

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120

203

				《 2 》	=		16,800
	204		996,684				
						80,000 * 161 * 12 = 154,560	
						100,000 * 161 * 12 = 193,200	
				가		1,797,017,000 * 1/12 * 100% = 149,752	
				가		1,797,017,000 * 1/12 * 250% = 374,379	
				가		1,797,017,000 * 20/288 = 124,793	
				《 1 》	=		61,229
				《 2 》	=		62,308
				《 3 》	=		58,149
				《 4 》	=		56,797
				《 》	=		65,739
				《 1 》	=		61,268
				《 2 》	=		61,268
				《 1 》	=		62,620
				《 2 》	=		61,268
				《 1 》	=		56,797

				《 2 》	=	66,780
				《 1 》	=	73,644
				《 2 》	=	74,997
				《 》	=	48,891
				《 1 》	=	66,780
				《 2 》	=	58,149
301			799,580			
			799,580	05		
					100,000 * 412 * 12 =	494,400
					100,000 * 412 * 2 =	82,400
					10,000 * 412 * 2 * 12 =	98,880
					50,000 * 2,478 =	123,900
				《 1 》	=	53,270
				《 2 》	=	42,630
				《 3 》	=	42,080
				《 4 》	=	37,900
				《 》	=	63,820

				《 1 》	= 47,300
				《 2 》	= 48,440
				《 1 》	= 57,200
				《 2 》	= 41,830
				《 1 》	= 28,550
				《 2 》	= 61,010
				《 1 》	= 88,840
				《 2 》	= 72,940
				《 》	= 18,810
				《 1 》	= 60,140
				《 2 》	= 34,820
1250		152,056			
1255		152,056			
100		150,856			
120		150,856			
201		150,856			
				(16)	= 65,451

				(16)	= 8,648
				130,000 * 12 * 16	= 24,960
				(16)	= 1,750
				1,400,000 * 16	= 22,400
				110,000 * 16	= 1,760
				(16)	= 25,887
			《 1 》		= 8,815
			《 2 》		= 7,938
			《 3 》		= 12,666
			《 4 》		= 9,088
			《 》		= 9,352
			《 1 》		= 8,479
			《 2 》		= 9,317
			《 1 》		= 9,470
			《 2 》		= 8,817
			《 1 》		= 9,904
			《 2 》		= 9,237

				《 1 》	=	9,212
				《 2 》	=	11,283
				《 》	=	8,936
				《 1 》	=	9,952
				《 2 》	=	8,390
200			1,200			
220			1,200			
401			1,200			
			1,200	01		
				< 3 >		
				3	1,200,000 * 1 =	1,200

2000			35,200	
2100			35,200	
2120			35,200	
2121			35,200	
100			35,200	
120			35,200	
301			35,200	
			35,200	09
				가 2,000,000 * 16 = 32,000
				가 200,000 * 16 = 3,200
				《 1 》 = 2,200
				《 2 》 = 2,200
				《 3 》 = 2,200
				《 4 》 = 2,200
				《 》 = 2,200
				《 1 》 = 2,200
				《 2 》 = 2,200

				《 1 》	=	2,200
				《 2 》	=	2,200
				《 1 》	=	2,200
				《 2 》	=	2,200
				《 1 》	=	2,200
				《 2 》	=	2,200
				《 》	=	2,200
				《 1 》	=	2,200
				《 2 》	=	2,200
			5,915,937			

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		31,431,184	100.00%	19,204,199	100.00%	12,226,985	63.67%
		-	-	-	-	-	-
		-	-	-	-	-	-
		20,097,852	63.94%	10,155,199	52.88%	9,942,653	97.91%
		1,969,254	6.27%	4,771,651	24.85%	2,802,397	58.73%
		18,128,598	57.68%	5,383,548	28.03%	12,745,050	236.74%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		11,333,332	36.06%	9,049,000	47.12%	2,284,332	25.24%
		9,062,927	28.83%	7,235,237	37.68%	1,827,690	25.26%
		2,270,405	7.22%	1,813,763	9.44%	456,642	25.18%
		-	-	-	-	-	-
		-	-	-	-	-	-
	-	-	-	-	-	-	
	31,431,184	100.00%	19,204,199	100.00%	12,226,985	63.67%	
		842,968	2.68%	770,284	4.01%	72,684	9.44%
		434,230	1.38%	395,288	2.06%	38,942	9.85%
		408,738	1.30%	374,996	1.95%	33,742	9.00%
		23,833,474	75.83%	13,804,310	71.88%	10,029,164	72.65%
		11,333,332	36.06%	9,049,000	47.12%	2,284,332	25.24%
		12,500,142	39.77%	4,755,310	24.76%	7,744,832	162.87%
		200,571	0.64%	209,701	1.09%	9,130	4.35%
		200,571	0.64%	209,701	1.09%	9,130	4.35%
		-	-	-	-	-	-
		6,554,171	20.85%	4,419,904	23.02%	2,134,267	48.29%
		6,554,171	20.85%	4,419,904	23.02%	2,134,267	48.29%
		-	-	-	-	-	-

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		31,431,184	100.00%	19,204,199	100.00%	12,226,985	63.67%
200		20,097,852	63.94%	10,155,199	52.88%	9,942,653	97.91%
	210	1,969,254	6.27%	4,771,651	24.85%	2,802,397	58.73%
	211	83,100	0.26%	-	-	83,100	100.00%
	212	31,480	0.10%	107,400	0.56%	75,920	70.69%
	214	1,470,000	4.68%	4,250,000	22.13%	2,780,000	65.41%
	216	384,674	1.22%	414,251	2.16%	29,577	7.14%
	220	18,128,598	57.68%	5,383,548	28.03%	12,745,050	236.74%
	221	40,000	0.13%	40,000	0.21%	-	-
	222	5,080,811	16.16%	3,621,000	18.86%	1,459,811	40.32%
	223	-	-	-	-	-	-
	224	95,000	0.30%	169,121	0.88%	74,121	43.83%
	226	147,267	0.47%	234,079	1.22%	86,812	37.09%
	228	12,255,193	38.99%	820,937	4.27%	11,434,256	1392.83%
	229	510,327	1.62%	498,411	2.60%	11,916	2.39%
600		11,333,332	36.06%	9,049,000	47.12%	2,284,332	25.24%
	610	9,062,927	28.83%	7,235,237	37.68%	1,827,690	25.26%
	611	9,062,927	28.83%	7,235,237	37.68%	1,827,690	25.26%
	620	2,270,405	7.22%	1,813,763	9.44%	456,642	25.18%
	621	2,270,405	7.22%	1,813,763	9.44%	456,642	25.18%

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	31,431,184	100.00%	19,204,199	100.00%	12,226,985	63.67%
2000	24,904,604	79.24%	14,048,799	73.15%	10,855,805	77.27%
2300	11,746,993	37.37%	9,530,478	49.63%	2,216,515	23.26%
2320	11,746,993	37.37%	9,530,478	49.63%	2,216,515	23.26%
2400	13,157,611	41.86%	4,518,321	23.53%	8,639,290	191.21%
2410	217,611	0.69%	226,921	1.18%	9,310	4.10%
2420	12,940,000	41.17%	4,291,400	22.35%	8,648,600	201.53%
3000	6,526,580	20.76%	5,155,400	26.85%	1,371,180	26.60%
3400	6,526,580	20.76%	5,155,400	26.85%	1,371,180	26.60%
3410	6,526,580	20.76%	5,155,400	26.85%	1,371,180	26.60%

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		31,431,184		24,904,604	6,526,580		
	100	434,230			434,230		
	101	434,230			434,230		
	101-01	344,919			344,919		
	101-02	89,311			89,311		
	101-04						
	200	340,232		22,073	318,159		
	201	128,030		18,450	109,580		
	202	21,035		575	20,460		
	202-01	11,375		575	10,800		
	202-02	9,660			9,660		
	202-03						
	203	43,740			43,740		
	203-03	1,500			1,500		
	203-04	42,240			42,240		
	204	144,279			144,279		
	206	3,048		3,048			
	206-02	3,048		3,048			
	207	100			100		

		207-02	100			100	
		300	11,448,509		11,375,230	73,279	
		301	70,879			70,879	
		301-08	70,879			70,879	
		303	2,400			2,400	
		307	11,328,659		11,328,659		
		307-01	11,328,659		11,328,659		
		311	46,571		46,571		
		311-02	46,571		46,571		
		400	12,110,042		11,937,000	173,042	
		401	12,105,330		11,937,000	168,330	
		401-01	11,902,330		11,734,000	168,330	
		401-02	178,000		178,000		
		401-03	25,000		25,000		
		405	4,712			4,712	
		405-01	4,712			4,712	
		500	390,000		390,000		
		501	390,000		390,000		
		501-01	390,000		390,000		

	600	154,000		154,000			
	601	154,000		154,000			
	601-03	154,000		154,000			
	800	6,554,171		1,026,301	5,527,870		
	801	6,554,171		1,026,301	5,527,870		
	802						
	802-01						
	802-02						

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200		12,154	
210		2,000	
216		2,000	
	216 - 01	2,000	= 2,000
220		10,154	
226		10	
	226 - 01	10	20,000 * 50% = 10
228		4,614	
	228 - 09	4,614	23,073,610 * 20% = 4,614
229		5,530	
	229 - 01	5,530	55,303,350 * 10% = 5,530
600		11,333,332	
610		9,062,927	
611		9,062,927	
	611 - 01	9,062,927	= 9,062,927
620		2,270,405	
621		2,270,405	

200

210

216

216-01

	621 - 01	2,270,405	< >	= 2,265,732
			< >	= 4,673
		11,345,486		

[(:)]

2000			11,345,486	[	9,062,927 2,282,559]
2300			11,345,486	[	9,062,927 2,282,559]
2320			11,345,486	[	9,062,927 2,282,559]
2322			11,345,486	[	9,062,927 2,282,559]
200			11,333,332	[	9,062,927 2,270,405]
210			11,333,332	[	9,062,927 2,270,405]
201			1,050	[	1,050]
					850,000 * 1 = 850
				[	850]
					50,000 * 2 * 2 = 200
				[	200]
202			575	[	575]
			575	01	
					= 575
				[	575]

2000 2300 2320 2322 210 201

[(:)]

206		3,048	[3,048]		
		3,048	02		
			(1)	=	3,048
			[3,048]		
307		11,328,659	[9,062,927 2,265,732]		
		11,328,659	01		
				=	11,328,659
			[9,062,927 2,265,732]		
400		12,154	[12,154]		
410		12,154	[12,154]		
801		12,154	[12,154]		
				=	12,154
			[12,154]		
		11,345,486	[9,062,927 2,282,559]		

[(:)]

200		401,507		
210		16,674		
216		16,674		
	216 - 01	9,312		776,000, * 12 = 9,312
	216 - 02	7,362	(=7,362)	
			.	28,960,000 * 5% = 1,448
			.	118,297,000 * 5% = 5,914
220		384,833		
222		211,000		
	222 - 01	211,000	2000	= 211,000
226		147,257		
	226 - 01	147,257	(=147,257)	
			.	36,200,000 * 80% = 28,960
			.	147,872,000 * 80% = 118,297
228		3,579		
	228 - 09	3,579	(=3,579)	
			.	3,254,000 * 19% = 618

200

210

216

216-01

	, ,						
			.	19,743,000	* 15% =	2,961	
229		22,997					
	229 - 01	22,997	(=22,997)				
			.	16,270,000	* 20% =	3,254	
			.	98,716,000	* 20% =	19,743	
		401,507					

[(:)]

2000			401,507		
2300			401,507		
2320			401,507		
2323			401,507		
100			360		
120			360		
201			360		
				7,000 * 20 =	140
				(=220)	
				· 1,200 * 100 =	120
				· 1,000 * 100 =	100
200			390,000		
220			390,000		
501			390,000		
			390,000	01	
				20,000,000 * 7 =	140,000
				10,000,000 * 25 =	250,000

2000 2300 2320 2323 120 201

400			11,147	
410			11,147	
801			11,147	
				= 11,147
			401,507	

[(:)]

200		6,526,580		
210		478,580		
211		83,100		
	211 - 02	83,100	(=83,100)	
			. 900,000 * 4 =	3,600
			. 7,000,000 * 4 =	28,000
			. 12,875,000 * 4 =	51,500
212		31,480		
	212 - 07	31,480	(=31,480)	
			. 1 =	27,080
			. 2 =	4,400
216		364,000		
	216 - 01	364,000		= 364,000
220		6,048,000		
222		4,800,000		
	222 - 01	4,800,000	2000	= 4,800,000
228		768,000		

200 210 211 211-02

	228 - 04	720,000	.	$40,000 * 1,500 * 12 = 720,000$
	228 - 05	48,000		$5,000 * 800 * 12 = 48,000$
229		480,000		
	229 - 01	480,000		$40,000 * 12,000 = 480,000$
		6,526,580		

3000		6,526,580		
3400		6,526,580		
3410		6,526,580		
3413		6,526,580		
100		825,568		
110		434,230		
101		434,230		
		344,919	01	
			(23) (=261,963)	
			. 5	1,344,500 * 1 * 12 * 1.075 = 17,345
			. 6	1,104,100 * 3 * 12 * 1.075 = 42,729
			. 7	868,300 * 6 * 12 * 1.075 = 67,207
			. 8	618,700 * 2 * 12 * 1.075 = 15,963
			. 9	426,600 * 2 * 12 * 1.075 = 11,007
			. 9	642,900 * 7 * 12 * 1.075 = 58,054
			. 10	501,100 * 2 * 12 * 1.075 = 12,929
			.	225,234,000 * 0.98 = 220,730

3000

3400

3410

3413

110

101

			.	220,730,000	* 18.68%	=	41,233	
				(23) (=82,956)				
			.	261,963,000	* 2/12	=	43,661	
			.	261,963,000	* 1.8/12	=	39,295	
		89,311	02					
				(23) (=39,649)				
			. 5	5,364	* 1 * 30	* 12 * 1.075	=	2,076
			. 6	4,551	* 3 * 30	* 12 * 1.075	=	5,284
			. 7	4,084	* 6 * 30	* 12 * 1.075	=	9,484
			. 8	3,660	* 2 * 30	* 12 * 1.075	=	2,833
			. 9	3,282	* 9 * 30	* 12 * 1.075	=	11,432
			. 10	2,969	* 2 * 30	* 12 * 1.075	=	2,299
			.			33,408,000 * 18.68%	=	6,241
				(=49,662)				
			. 가	(=14,629)				
			-		30,000 * 23	* 0.78 * 12	=	6,459
			-		20,000 * 23	* 1.48 * 12	=	8,170

3000

3400

3410

3413

110

101

[(:)]

			.	(=7,533)		
			-	300,000 * 23 * 0.16 * 4 =	4,416	
			-	169,400 * 23 * 0.20 * 4 =	3,117	
			.	(=20,160)		
			-25	130,000 * 3 * 12 =	4,680	
			-20	110,000 * 6 * 12 =	7,920	
			-15	80,000 * 3 * 12 =	2,880	
			-10	60,000 * 4 * 12 =	2,880	
			-5	50,000 * 3 * 12 =	1,800	
			.	261,963,000 * 6% * 1/3 =	5,240	
			.	(=300)		
			-6 7	15,000 * 1 * 12 =	180	
			-8	10,000 * 1 * 12 =	120	
			.	가 (=360)		
			-	30,000 * 1 * 12 =	360	
			.	(=1,440)		
			-	40,000 * 3 * 12 =	1,440	

3000

3400

3410

3413

110

101

120			391,338				
201			109,580				
				.			
				.	(=11,485)		
				-	()	4,749,000	* 1 = 4,749
				-	()	2,933,000	* 1 = 2,933
				-	()	3,803,000	* 1 = 3,803
				.	(=585)		
				-	()	130,000	* 1 = 130
				-	()	155,000	* 1 = 155
				-	()	300,000	* 1 = 300
				.	(=965)		
				-	()	250,000	* 1 = 250
				-	()	650,000	* 1 = 650
				-	()	65,000	* 1 = 65
				.	(=200)		
				-	()	40,000	* 1 * 2 = 80

				- ()	60,000 * 1 * 2 =	120
				.	1,000,000 * 1 =	1,000
				.	(=10,580)	
				.	65,000 * 35 =	2,275
				.	65,000 * 35 =	2,275
				.	65,000 * 30 =	1,950
				.	40,000 * 20 =	800
				.	60 * 10,000 =	600
				.	40,000 * 5 =	200
				.	1,000 * 200 =	200
				.	1,200 * 500 =	600
				.	40,000 * 10 =	400
				.	320,000 * 4 =	1,280
				.	80 * 50,000 =	4,000
				.	80 * 20,000 =	1,600
					(=116)	
				.	2,200 * 20 =	44

3000 3400 3410 3413 120 201

				.	180	*	20	*	20	=	72
				.							(=1,678)
				.							(=700)
				—	30,000	*	10	=			300
				—	40,000	*	10	=			400
				.	35,000	*	4	=			140
				.	250,000	*	2	=			500
				.	2,750	*	50	=			138
				.	200,000	*	1	=			200
				.							(=53,570)
				.	140	*	50,000	=			7,000
				.	1,140	*	25,000	=			28,500
				.	140	*	20,000	=			2,800
				.	140	*	103,000	=			14,420
				.	170	*	5,000	=			850
				.							(=1,100)
				.	60,000	*	10	=			600

3000

3400

3410

3413

120

201

				.	50,000	* 10	= 500
			.	(=1,582)			
			.		70,000	* 7 * 2	= 980
			.		31,000	* 7	= 217
			.		50,000	* 7	= 350
			.		5,000	* 7	= 35
			.	(=6,150)			
			.		5,000	* 7 * 10 * 12	= 4,200
			.		5,000	* 4 * 5 * 12	= 1,200
			.		5,000	* 5 * 30	= 750
			.		20,000	* 13	= 260
			.		439	* 8 * 75	= 264
			.	(=3,645)			
			.		600,000	* 4	= 2,400
			.		50	* 4,000	= 200
			.		25	* 5,000	= 125
			.		150	* 4,000	= 600

[(:)]

				· 6	130,000 * 3 * 12 = 4,680
				· 7	120,000 * 6 * 12 = 8,640
				· 8 9	90,000 * 11 * 12 = 11,880
				· 10	80,000 * 2 * 12 = 1,920
					30,000 * 22 * 12 = 7,920
					300,000 * 12 = 3,600
204		144,279			
				(23) (=144,279)	
				·	80,000 * 23 * 12 = 22,080
				·	100,000 * 23 * 12 = 27,600
				· 가	261,962,000 * 1/12 = 21,831
				· 가	261,963,000 * 1/12 * 250% = 54,576
				· 가	261,963,000 * 20/288 = 18,192
301		70,879			
		70,879	08		
				·	(=70,879)
				·	(=58,210)

3000

3400

3410

3413

120

203

207		100			
		100	02		
			.	S/W	= 100
401		168,330			
		168,330	01		
				1,000 * 50,000m =	50,000
			2	(=107,365)	
			.	(30)	= 105,265
			.		= 2,100
				(=3,965)	
			. PE	30,000 * 2 * 48 =	2,880
			.	1,000 * 1,085m =	1,085
				(=7,000)	
			.		= 5,000
			.		= 2,000
405		4,712			
		4,712	01		

[]
(:)

				(=4,712)	
				2,000,000 * 1 =	2,000
				· TV 450,000 * 1 =	450
				· 150,000 * 1 =	150
				· 30,000 * 50 =	1,500
				· 122,000 * 2 =	244
				· 47,000 * 4 =	188
				· 90,000 * 2 =	180
400		5,527,870			
410		5,527,870			
801		5,527,870			
				=	5,527,870
		6,526,580			

200		217,611		
210		1,000		
216		1,000		
	216 - 01	1,000	=	1,000
220		216,611		
221		40,000		
	221 - 02	40,000	=	40,000
222		69,811		
	222 - 01	69,811	2000 =	69,811
224		95,000		
	224 - 01	95,000	=	95,000
228		10,000		
	228 - 02	10,000	=	10,000
229		1,800		
	229 - 01	1,800	30,000,000 * 6% =	1,800
		217,611		

[(:)]

2000		217,611			
2400		217,611			
2410		217,611			
2413		217,611			
100		17,040			
120		17,040			
201		17,040			
				269,000 * 60 =	16,140
			(,)	500 * 1,200 =	600
				1,000 * 100 =	100
				200,000 * 1 =	200
300		200,571			
310		200,571			
311		46,571			
		46,571	02		
				(=46,571)	
				. '89	= 13,736

2000

2400

2410

2413

120

201

				· '91	= 12,420
				· '92	= 20,415
601		154,000			
		154,000	03		
				(=154,000)	
				· '89	= 62,800
				· '91	= 40,000
				· '92	= 51,200
		217,611			

200		1,471,000			
210		1,471,000			
214		1,470,000			
	214 - 06	1,470,000	(7,810m ²)	=	1,470,000
216		1,000			
	216 - 01	1,000		=	1,000
		1,471,000			

[(:)]

2000			1,471,000			
2400			1,471,000			
2420			1,471,000			
2424			1,471,000			
200			468,000			
220			468,000			
401			468,000			
			468,000	01		
					가	= 30,000
						= 100,000
				1		= 30,000
				1		= 8,000
					()	= 300,000
400			1,003,000			
410			1,003,000			
801			1,003,000			
						= 1,003,000

2000

2400

2420

2424

220

401

			1,471,000		

200		11,469,000	
220		11,469,000	
228		11,469,000	
	228 - 09	11,469,000	= 73,000
			= 11,396,000
		11,469,000	

2000			11,469,000	
2400			11,469,000	
2420			11,469,000	
2425			11,469,000	
200			11,469,000	
220			11,469,000	
401			11,469,000	
			11,266,000	01
				(=73,000)
				· 1 (=41,730)
				- (L=30m, B=3m) = 1,440
				-9 (L=100m, B=4m) = 4,800
				-9 (L=50m) = 12,000
				-19 (L=170m, B=4m) = 7,160
				-19 (L=12m, B=2m) = 12,000
				-20 (L=60m, B=8m) = 4,330
				· 2 (=31,270)

2000

2400

2420

2425

220

401

[(:)]

			-		=	31,270
				(=11,193,000)		
			· 1		=	6,659,000
			· 2	2	=	2,088,000
			·		=	2,446,000
		178,000	02			
				(=178,000)		
			· 1		=	125,000
			· 2	2	=	6,000
			·		=	47,000
		25,000	03			
				(=25,000)		
			· 1		=	12,000
			· 2	2	=	6,000
			·		=	7,000
		11,469,000				

2000

2400

2420

2425

220

401