

:(2000)		:(2100)		:(2110)		:(2111)		:(120)		[] [:]
2000		91,033,014	88,512,939	2,520,075	[	2,296,424	5,135,222	0]	
					[	13,000	694,277	1,000,000]	
2100		91,033,014	88,512,939	2,520,075	[	2,296,424	5,135,222	0]	
					[	13,000	694,277	1,000,000]	
2110		91,033,014	88,512,939	2,520,075	[	2,296,424	5,135,222	0]	
					[	13,000	694,277	1,000,000]	
2111		49,699,324	52,774,801	3,075,477	[	3,564,216	1,488,739	0]	
					[	0	0	1,000,000]	
100		284,425	266,850	17,575						
120		284,425	266,850	17,575						
	201	157,195	147,820	9,375						
		142,795	133,420	9,375	01					
					○	82,775,000	- 78,100,000	=	4,675	
					○	17,180,000	- 12,480,000	=	4,700	
	202	38,680	31,680	7,000						
		38,680	31,680	7,000	01					

:(2000)		:(2100)		:(2110)		:(2111)		:(210)		[] [:]
									()	7,500
									()	3,750
							○ 1	=		300,000
									()	200,000
									()	100,000
							○ 가			320,000
									()	160,000
									()	160,000
							. 가	=		250,000
									()	125,000
									()	125,000
							.	=		70,000
									()	35,000
									()	35,000
							○2004	=		300,000
									()	200,000
									()	100,000
							○	=		13,750
									()	13,750
	403									
		37,691,440	43,434,351	5,742,911						
		37,691,440	43,434,351	5,742,911	01					

:(2000)	:(2100)	:(2110)	:(2111)	:(210)	[] [:]
					○
					2,100,000,000 - 2,000,000,000 = 100,000
					() 1,100,000
					() 1,000,000
					○ 가 3,346,787
					() 3,242,996
					() 103,791
					· 가
					(11,206,000,000 + 2,958,424,000) - 17,689,711,000
					= 3,525,287
					() 3,361,996
					() 163,291
					·
					(3,025,000,000 + 1,512,500,000) - 4,359,000,000
					= 178,500
					() 119,000
					() 59,500
					○
					(645,000,000 + 322,500,000) - 742,500,000
					= 225,000
					() 150,000
					() 75,000
					○
					(4,280,000,000 + 917,143,000) - 8,681,900,000

:(2000)			:(2100)			:(2110)			:(2111)			:(210)			[] [:]
.															
														=	3,484,757
														()	2,870,000
														()	614,757
									○		(5)				
										243,000,000	-	66,000,000		=	177,000
														()	177,000
									○					=	225,000
														()	150,000
														()	75,000
									○	()				=	395,875
														()	395,875
									○			800,000,000	x50%	=	400,000
														()	200,000
														()	200,000
									○						675,000
														()	450,000
														()	225,000
									.						
										(500,000,000	+	250,000,000	) -	900,000,000	
														=	150,000
														()	100,000
														()	50,000
									.						
										(500,000,000	+	250,000,000	) -	1,125,000,000	

:(2000)		:(2100)		:(2110)		:(2111)		:(220)		[] [:]
307		396,000	460,000	64,000						
		240,000	320,000	80,000	02			(,)	=	80,000
					○					
		156,000	140,000	16,000	04				=	16,000
					○ 14					
308		5,037,833	4,270,600	767,233						
		5,037,833	4,270,600	767,233	01					
					○					
								3,821,564,000 - 3,245,000,000	=	576,564
					○					
								282,669,000 - 244,000,000	=	38,669
					○ 3				=	30,000
					○			가	=	20,000
					○				=	20,000
					○			[]	=	30,000
					○			60,000,000 x50%	=	30,000
					○					

:(2000)		:(2100)		:(2110)		:(2111)		:(220)		[] [:]	
								32,000,000	- 30,000,000	= 2,000	
								○		= 20,000	
								○	()	= 50,000	
								○		= 100,000	
	403										
		2,360,000	1,780,000		580,000						
		2,360,000	1,780,000		580,000	01					
								○	400,000,000 x50%	= 200,000	
								○	()()	= 150,000	
								○	() 300,000,000 x50%	= 150,000	
								○			
									200,000,000 x50%	= 100,000	
								○	() 60,000,000 x50%	= 30,000	
								○	가 () 300,000,000 x50%	= 150,000	
								○	140,000,000 x50%	= 70,000	
								○			
									(160,000,000 x50%) - 50,000,000	= 30,000	
2112								[46,000	696,886	0]
		15,204,809	14,555,847		648,962			[0	1,924	0]
100											
		247,605	219,045		28,560						

:(2000)		:(2100)		:(2110)		:(2112)		:(120)		[] [:]
	120		247,605	219,045	28,560					
		201	219,285	195,045	24,240					
			218,085	193,845	24,240	01				
						○	190,525,000	- 173,625,000	=	16,900
						○	14,040,000	- 11,700,000	=	2,340
						○	7,520,000	- 2,520,000	=	5,000
		202	25,920	21,600	4,320					
			25,920	21,600	4,320	01				
						○	25,920,000	- 21,600,000	=	4,320
	200		14,957,204	14,336,802	620,402		[46,000	668,326		0]
							[0	1,924		0]
	210		7,756,954	7,041,802	715,152		[46,000	763,076		0]
							[0	1,924		0]
		201	60,000	0	60,000					
			60,000	0	60,000	01				

:(2000)		:(2100)		:(2110)		:(2112)		:(220)		[] [:]
	307	220,000	165,000	55,000						
		197,000	142,000	55,000	04			=	5,000	
					○					
					○	가				
						100,000,000	- 50,000,000	=	50,000	
	308	35,250	30,000	5,250						
		35,250	30,000	5,250	01					
					○					
						1,750,000	x6 x50%	=	5,250	
	401	550,000	500,000	50,000						
		550,000	500,000	50,000	01					
					○		가	=	50,000	
	701	5,945,000	6,330,000	385,000	○					

:(2000)		:(2100)		:(2110)		:(2112)		:(220)		[] [:]
								5,945,000,000 - 6,330,000,000		= 385,000
2113								[1,313,792 2,949,597 0]		
.		26,128,881		21,182,291		4,946,590		[13,000 696,201 0]		
100										
		1,186,852		1,110,852		76,000				
120										
		1,186,852		1,110,852		76,000				
		202								
		39,560		34,560		5,000				
		39,560		34,560		5,000		01		
								o		= 5,000
		301								
		1,007,142		936,142		71,000				
		1,002,142		931,142		71,000		10		
								o		
								943,942,000 - 872,942,000		= 71,000
200								[1,313,792 2,873,597 0]		
		24,942,029		20,071,439		4,870,590		[13,000 696,201 0]		
210								[1,313,792 58,463 0]		
		11,185,935		9,130,479		2,055,456		[13,000 696,201 0]		

:(2000)		:(2100)		:(2110)		:(2113)		:(210)		[] [:]
307		906,072	923,472	17,400						
		893,212	911,212	18,000	03					
					○	=	10,000			
						()	5,000			
						()	5,000			
					○					
						(6,000,000 + 6,000,000) - 10,000,000	=	2,000		
						()	1,000			
						()	1,000			
					○					
						(60,000,000 + 60,000,000) - 130,000,000	=	10,000		
						()	65,000			
						()	5,000			
						()	60,000			
		12,860	12,260	600	04					
					○					
						(5,500,000 + 5,500,000) - 10,400,000	=	600		
						()	300			

:(2000)		:(2100)		:(2110)		:(2113)		:(210)		[] [:]
										() 300
308		1,687,696	1,503,007	184,689						
		1,687,696	1,503,007	184,689	01					
					○	205,200,000	-	216,000,000	=	10,800
									()	10,800
					○	(358,938,000	+	179,469,000)	-	421,848,000
									=	116,559
									()	281,232
									()	38,853
									()	358,938
					○	()				
						(74,096,000	+	86,445,000)	-	160,541,000
									=	0
									()	74,096
									()	74,096
					○	130,000,000	-	125,000,000	=	5,000
									()	5,000

:(2000)		:(2100)		:(2110)		:(2113)		:(210)		[] [:]
403		8,588,167	6,700,000	1,888,167						
		8,588,167	6,700,000	1,888,167	01					
					○	()	=	54,500		
							()	54,500		
					○		=	1,000,000		
							()	1,000,000		
					○		=	1,500,000		
							()	1,500,000		
					○	(,)	=	632,000		
							()	632,000		
					○	()	=	200,000		
							()	200,000		
					○	(, ,)	=	200,000		
							()	200,000		
					○	가 ()	=	150,000		
							()	150,000		
					○		=	151,667		
							()	151,667		
220		13,756,094	10,940,960	2,815,134						

:(2000)		:(2100)		:(2110)		:(2113)		:(220)		[] [:]
307		6,677,860	6,123,560	554,300						
		5,718,360	5,217,060	501,300	02					
					○	5,000,000,000	- 4,700,000,000	=	300,000	
					○	()		=	136,300	
					○ 2005			=	15,000	
					○			=	10,000	
					○			=	10,000	
					○			=	10,000	
					○			=	10,000	
					○			=	10,000	
		682,000	679,000	3,000	04					
					○			=	3,000	
		277,500	227,500	50,000	05					
					○	254,000,000	- 204,000,000	=	50,000	
308		4,509,234	3,823,400	685,834						

:(2000)		:(2100)		:(2110)		:(2113)		:(220)		[] [:]
		4,509,234	3,823,400	685,834	01					
					○	3,701,000,000	- 3,181,000,000	=	520,000	
					○	20,000,000	x16 x50%	=	160,000	
					○	201,834,000	- 196,000,000	=	5,834	
	403	2,545,000	970,000	1,575,000						
		2,545,000	970,000	1,575,000	01					
					○ '05		()	=	400,000	
					○ '04		()	=	200,000	
					○			=	700,000	
					○	150,000,000	x50%	=	75,000	
					○	400,000,000	x50%	=	200,000	
		91,033,014	88,512,939	2,520,075						