

:(3000)		:(3100)		:(3110)		:(3111)		:(120)		[ ] [ : ]
3000		312,744,472	297,873,752	14,870,720	[ 29,396,631	4,446,452	100 ]	[ 8,363,885	0	10,608,578 ]
3100		312,744,472	297,873,752	14,870,720	[ 29,396,631	4,446,452	100 ]	[ 8,363,885	0	10,608,578 ]
3110		312,744,472	297,873,752	14,870,720	[ 29,396,631	4,446,452	100 ]	[ 8,363,885	0	10,608,578 ]
3111		23,476,658	20,977,693	2,498,965	[ 2,319,570	517,095	100 ]	[ 0	0	337,800 ]
100		294,340	256,290	38,050						
120		294,340	256,290	38,050						
201		80,830	72,030	8,800						
		80,830	72,030	8,800	01					
					○	40,450,000	- 31,650,000	=		8,800
202		82,850	53,600	29,250						
		82,850	53,600	29,250	01					
					○			=		29,250

:(3000)		:(3100)		:(3110)		:(3111)		:(210)		[ ] [ : ]
200		23,182,318	20,721,403	2,460,915	[	2,319,570	479,045	100	]	
					[	0	0	337,800	]	
210		20,492,717	18,141,802	2,350,915	[	2,319,570	369,045	100	]	
					[	0	0	337,800	]	
	307	120,460	153,460	33,000						
		120,460	153,460	33,000	02					
					○	67,000,000	- 100,000,000	=	33,000	
								( )	16,500	
								( )	16,500	
	308	11,493,015	5,348,029	6,144,986						
		11,419,370	5,273,314	6,146,056	01					
					○		100,000,000	x65%	=	65,000
								( )		50,000
								( )		15,000
					○ 가	168,948,000	- 155,002,000	=	13,946	
								( )		10,728
								( )		3,218

:(3000)		:(3100)		:(3110)		:(3111)		:(210)		[ ] [ : ]
. . . .										
							○	5,745,917,000 - 4,719,540,000	=	1,026,377
								( )		603,751
								( )		422,626
							○	205,168,000 - 114,950,000	=	90,218
								( )		74,560
								( )		15,658
							○		=	4,950,515
								( )		3,808,089
								( )		1,142,426
		73,645	74,715	1,070	06		○			
								73,645,000 - 74,715,000	=	1,070
								( )		428
								( )		642
	403	8,879,242	12,640,313	3,761,071						
		8,536,642	12,340,313	3,803,671	01		○			
								780,000,000 - 390,000,000	=	390,000

:(3000)			:(3100)			:(3110)			:(3111)			:(210)			[ ] [ : ]	
. . . .																
														( )	300,000	
														( )	90,000	
									○							
										656,820,000	-	675,600,000	=	18,780		
														( )	209,550	
														( )	109,470	
														( )	337,800	
									○					=	4,500,000	
														( )	3,000,000	
														( )	1,500,000	
									○	가		200,000,000	x32.5%	=	65,000	
														( )	50,000	
														( )	15,000	
									○			300,000,000	x32.5%	=	97,500	
														( )	75,000	
														( )	22,500	
									○	가		320,000,000	x32.5%	=	104,000	
														( )	80,000	
														( )	24,000	
									○							
										6,192,966,000	-	6,192,857,000	=	109		
														( )	9	
														( )	100	
									○			30,000,000	x3	x65%	=	58,500

:(3000)		:(3100)		:(3110)		:(3111)		:(210)		[ ] [ : ]
									( )	45,000
									( )	13,500
		342,600	300,000	42,600	02				=	42,600
					○				( )	29,820
									( )	12,780
220		2,689,601	2,579,601	110,000						
	401	10,000	0	10,000						
		10,000	0	10,000	01				=	10,000
					○					
	403	870,000	770,000	100,000						
		790,000	690,000	100,000	01					
					○			200,000,000 x50%	=	100,000
3112		131,372,271	105,489,551	25,882,720		[ 23,792,461	1,651,037	0 ]		
						[ 0	0	439,222 ]		

:(3000)		:(3100)		:(3110)		:(3112)		:(120)		[ ] [ : ]
	100		101,300	90,300	11,000					
	120		101,300	90,300	11,000					
		201	54,900	43,900	11,000					
			54,900	43,900	11,000	01				
						○	30,600,000	- 23,600,000	=	7,000
						○FTA	100,000	x8 x5	=	4,000
	200		131,270,971	105,399,251	25,871,720	[	23,792,461	1,640,037	0 ]	
						[	0	0	439,222 ]	
	210		120,238,457	95,155,959	25,082,498	[	23,792,461	1,290,037	0 ]	
						[	0	0	0 ]	
		307	52,152	0	52,152					
			52,152	0	52,152	02				
						○	가		=	52,152
								( )		52,152
		308	19,791,144	106,252	19,684,892					

:(3000)		:(3100)		:(3110)		:(3112)		:(210)		[ ] [ : ]
		19,791,144	106,252	19,684,892	01					
					○			347,315,000 x79%	=	274,379
								( )		243,120
								( )		31,259
					○					
								70,327,000 - 60,960,000	=	9,367
								( )		9,367
					○				=	40,125
								( )		40,125
					○			( )	=	19,361,021
								( )		19,361,021
	403	100,321,071	94,975,617	5,345,454						
		100,321,071	94,975,617	5,345,454	01					
					○			220,896,000 - 115,200,000	=	105,696
								( )		88,080
								( )		17,616
					○			400,000,000 x1 x40%	=	160,000
								( )		100,000
								( )		60,000
					○				=	252,000

:(3000)			:(3100)			:(3110)			:(3112)			:(210)			[ ] [ : ]
. . . .															
													( )	194,000	
													( )	58,000	
									○	1,052,000,000	x1	x32.5%	=	341,900	
													( )	263,000	
													( )	78,900	
									○				=	3,224,000	
													( )	2,480,000	
													( )	744,000	
									○	.	381,250,000	x52%	=	198,250	
													( )	152,500	
													( )	45,750	
									○						
										468,000,000	-	624,000,000	=	156,000	
													( )	120,000	
													( )	36,000	
									○						
										5,605,983,000	-	5,488,875,000	=	117,108	
													( )	104,096	
													( )	13,012	
									○	가	200,000	x1,200hax65%	=	156,000	
													( )	120,000	
													( )	36,000	
									○		6,000,000	x10hax65%	=	39,000	
													( )	30,000	



:(3000)		:(3100)		:(3110)		:(3112)		:(210)		[ ] [ : ]
. . . . .										
								( )		9,000
							o	=		780,000
								( )		600,000
								( )		180,000
							o	250,000,000x51%	=	127,500
								( )		75,000
								( )		52,500
220		11,032,514	10,243,292	789,222	[	0	350,000	0	]	
					[	0	0	439,222	]	
	201	200,000	0	200,000						
		200,000	0	200,000	01					
					o	(	)			
						20,000,000	x10	=		200,000
	302	30,000	0	30,000						
		30,000	0	30,000	02					
					o	(	)	=		30,000
								( )		30,000

:(3000)		:(3100)		:(3110)		:(3112)		:(220)		[ ] [ : ]
		308								
			459,222	150,000	309,222					
			459,222	150,000	309,222	01				
						○	( )	=	100,000	
						○	( )	=	409,222	
							( )		409,222	
		403								
			10,230,292	9,980,292	250,000					
			10,230,292	9,980,292	250,000	01				
						○		100,000,000 x50%	=	50,000
						○		400,000,000 x50%	=	200,000
	3113						[ 3,284,600	2,278,320	0 ]	
			157,895,543	171,406,508	13,510,965		[ 8,363,885	0	10,710,000 ]	
	200						[ 3,284,600	2,278,320	0 ]	
			157,859,168	171,370,133	13,510,965		[ 8,363,885	0	10,710,000 ]	
	210						[ 3,284,600	1,998,320	0 ]	
			156,523,168	170,314,133	13,790,965		[ 8,363,885	0	10,710,000 ]	
		202								
			29,000	29,000	0					

:(3000)	:(3100)	:(3110)	:(3113)	:(210)	[ ] [ : ]
. . . .					
		29,000	29,000	0 01 ○	$(12,600,000 + 1,400,000) -$ $(7,000,000 + 7,000,000) = 0$ ( ) 5,600 ( ) 1,400 ( ) 7,000
	308	572,000	617,000	45,000	
		572,000	617,000	45,000 01 ○	$(16 )$ $488,000,000 - 533,000,000 = 45,000$ ( ) 45,000
	403	155,922,168	169,668,133	13,745,965	
		93,101,983	106,116,133	13,014,150 01 ○	$(2 )$ $860,000,000 - 2,000,000,000 = 1,140,000$

:(3000)			:(3100)			:(3110)			:(3113)			:(210)			[ ] [ : ]
. . . .															
													( )	1,140,000	
									○	(102 )					
										15,592,000,000	-	21,406,000,000	=	5,814,000	
													( )	3,156,400	
													( )	1,732,600	
													( )	10,703,000	
									○	(28 )					
										3,982,000,000	-	6,045,080,000	=	2,063,080	
													( )	1,828,400	
													( )	234,680	
									○	(4 )					
										1,456,000,000	-	1,235,000,000	=	221,000	
													( )	170,000	
													( )	51,000	
									○	( )					
										( 3,157,747,000	+	439,212,000 )	-	2,235,053,000	
													=	1,361,906	
													( )	1,170,000	
													( )	191,906	
									○	(106km)					
										9,900,909,000	-	9,367,000,000	=	533,909	
													( )	475,182	
													( )	58,727	
									○	(2 )			=	2,250,000	

:(3000)		:(3100)		:(3110)		:(3113)		:(210)		[ ] [ : ]
. . . . .										
										( ) 2,000,000
										( ) 250,000
						○				
						29,884,115,000		- 38,248,000,000		= 8,363,885
										( ) 8,363,885
		62,820,185		63,552,000		731,815		02		
										○ (5 )
						2,930,000,000		- 3,800,000,000		= 870,000
										( ) 870,000
										○ 가 (3 )
						3,654,000,000		- 3,400,000,000		= 254,000
										( ) 254,000
										○ ( )
						( 14,645,000,000 + 1,786,094,000 )		-17,793,000,000		= 1,361,906
										( ) 1,170,000
										( ) 191,906
										○ (73km)
						6,866,091,000		- 5,620,000,000		= 1,246,091
										( ) 1,106,818
										( ) 139,273
220										
		1,336,000		1,056,000		280,000				

:(3000)		:(3100)		:(3110)		:(3113)		:(220)		[ ] [ : ]
. . . .										
		403								
			1,336,000	1,056,000	280,000					
			1,336,000	1,056,000	280,000	01				
						○		60,000,000	x50%	= 30,000
						○	2			
							200,000,000	x50%		= 100,000
						○				
							200,000,000	x50%		= 100,000
						○	2			
							100,000,000	x50%		= 50,000
			312,744,472	297,873,752	14,870,720					