



:(3000)		:(3200)		:(3210)		:(3211)		:(110)		[ ] [ : ]
							○		=	7,200
								( )		3,600
								( )		3,600
							○		=	2,400
								( )		1,200
								( )		1,200
							○		=	2,400
								( )		1,200
								( )		1,200
120		222,680	199,000	23,680						
	201	90,070	76,950	13,120						
		72,770	55,060	17,710	01					
					○				=	30,280
					○				=	250
					○				=	960
					○				=	22,080
					○				=	19,200
		17,300	21,890	4,590	02					
					○					
					.		20,000	x25	=	500
					.		100,000	x15	=	1,500
					○					

	:(3000)	:(3200)	:(3210)	:(3211)	:(120) [ ] [ : ]
. . . .					
					. 20,000 x40 = 800 . 150 x2,000 = 300 ○ 1,000 x2 x600 = 1,200 ○ = 13,000
202		55,200	55,200	0	
		55,200	55,200	0 01	○ = 55,200
203		69,200	62,200	7,000	
		4,200	4,200	0 01	○ = 4,200
		50,600	43,600	7,000	03 ○ = 20,000 ○ = 15,000 ○ = 12,000 ○ = 3,600
		14,400	14,400	0 04	○ . (25) 300,000 x12 = 3,600 . (29) 300,000 x12 = 3,600 . (17) 300,000 x12 = 3,600

:(3000)		:(3200)		:(3210)		:(3211)		:(120)		[ ] [ : ]
. . . .										
								(26)	300,000 x12	= 3,600
301										
		8,210	4,650	3,560						
		8,210	4,650	3,560	11					
					○					
						50,000	x10			= 500
					○			50,000	x30	= 1,500
					○			50,000	x5 x3	= 750
					○		( )			
					.			20,000	x20	= 400
					.			100,000	x5	= 500
					○			190,000	x2 x12	= 4,560
200		7,375,440	13,526,290	6,150,850	[	4,535,000	2,840,440	0	0]	
210		5,714,000	9,841,100	4,127,100	[	4,535,000	1,179,000	0	0]	
	201									
		14,000	38,000	24,000						
		14,000	38,000	24,000	01					
					○					= 6,000
								( )		3,000
								( )		3,000
					○					= 8,000
								( )		4,000

:(3000)		:(3200)		:(3210)		:(3211)		:(210)		[ ] [ : ]
									( )	4,000
202		6,000	0	6,000						
		6,000	0	6,000	01			40,000 x3 x50 =		6,000
					o			( )		3,000
								( )		3,000
206		10,000	34,000	24,000	o			=		10,000
								( )		5,000
								( )		5,000
308		5,684,000	9,769,100	4,085,100						
		5,684,000	9,769,100	4,085,100	01			7,120,000,000 x65% =		4,628,000
					o			( )		3,560,000
								( )		1,068,000
					o			=		1,056,000
								( )		960,000
								( )		96,000
220		1,661,440	3,685,190	2,023,750						

:(3000)		:(3200)		:(3210)		:(3211)		:(220)		[ ] [ : ]
. . . .										
206		1,500	3,000	1,500	○	6,000	x125	x2	=	1,500
307		369,500	283,000	86,500						
		60,000	40,000	20,000	02					
					○	10,000,000	x1		=	10,000
					○	1,500,000	x30		=	45,000
					○	( )			=	5,000
		53,000	43,000	10,000	04					
					○	500,000	x10		=	5,000
					○	9,000,000	x2		=	18,000
					○	5,000,000	x2		=	10,000
					○	10,000,000	x1		=	10,000
					○	10,000,000	x1		=	10,000
		256,500	200,000	56,500	05					
					○				=	250,000
					○				=	6,500
308		80,440	45,440	35,000						

				(3000)	(3200)	(3210)	(3211)	(220)	[ ] [ : ]	
		80,440	45,440	35,000	01					
					○ 가					
						30,000	x9	x6	x12	= 19,440
					○ 가					
					.	10,000,000	x1			= 10,000
					.	5,000,000	x2			= 10,000
					○ 가					
					.	3,000,000	x1			= 3,000
					.	2,000,000	x1			= 2,000
					.	1,000,000	x1			= 1,000
					○ 가					
					.	20,000,000	x1			= 20,000
					.	10,000,000	x1			= 10,000
					.	5,000,000	x1			= 5,000
	401	60,000	0	60,000						
		60,000	0	60,000	01					
					○					
						20,000,000	x3			= 60,000
	403	1,150,000	3,353,750	2,203,750						

		:(3000)	:(3200)	:(3210)	:(3211)	:(220)	[ ]
			1,150,000	3,353,750	2,203,750	01	
						○	
						. 가 300,000,000 x50%	= 150,000
						. 가 400,000,000 x50%	= 200,000
						. 가 200,000,000 x50%	= 100,000
						. 가 100,000,000 x50%	= 50,000
						. 가 200,000,000 x50%	= 100,000
						. 가 500,000,000 x50%	= 250,000
						. 가 200,000,000 x50%	= 100,000
						. 200,000,000 x50%	= 100,000
						. 가 200,000,000 x50%	= 100,000
3212		1,791,945	1,577,558	214,387			
100		854,365	740,485	113,880			
120		854,365	740,485	113,880			
	201	167,765	170,885	3,120			
		146,165	146,385	220	01		
					○		= 107,310
					○		= 18,520
					○		= 2,835



:(3000)		:(3200)		:(3210)		:(3212)		:(120)		[ ] [ : ]	
. . . . .								○	=	15,000	
								○	=	2,500	
		21,600	24,500	2,900	02						
					○						
					.			200,000	x3	=	600
					.						
					○		200,000	x2	x10	=	4,000
					○				10	=	7,000
					○			5,000,000	x2	=	10,000
		202									
			629,000	519,000	110,000						
			48,000	48,000	0	01					
						○				=	48,000
	561,000	451,000	110,000	03							
				○				=	50,000		
				○				=	160,000		
				○				=	351,000		
	20,000	20,000	0	04							
				○							
				○		1,000,000	x2 x5	=	10,000		
				○			10	=			
						1,000,000	x10 x1	=	10,000		

:(3000)		:(3200)		:(3210)		:(3212)		:(120)		[ ] [ : ]
	203	27,600	17,600	10,000						
		27,600	17,600	10,000	03					
					○			=		20,000
					○			=		3,600
					○	( . . )		=		4,000
	301	30,000	33,000	3,000						
		30,000	33,000	3,000	07					
					○		2,000,000 x10	=		20,000
					○		2,000,000 x5	=		10,000
	200	937,580	837,073	100,507						
	220	937,580	837,073	100,507						
	201	304,533	304,500	33						
		304,533	304,500	33	01					
					○					
					.			=		13,270
					.			=		23,850
					.			=		101,800

:(3000)		:(3200)	:(3210)	:(3212)	:(220)	[ ] [ : ]
					.	= 1,800
					○	
					.	= 14,768
					.	= 13,583
					.	= 15,906
					.	= 900
					○	
					.	= 23,100
					.	= 22,968
					.	= 71,688
					.	= 900
	202	37,000	27,000	10,000		
		37,000	27,000	10,000	03	
					○	300,000 x40 = 12,000
					○	
						300,000 x25 = 7,500
					○	300,000 x25 = 7,500
					○	250,000 x40 = 10,000
	203	7,350	7,350	0		
		7,350	7,350	0	04	
					○	
					.	175,000 x1 x12 = 2,100

:(3000)				:(3200)	:(3210)	:(3212)	:(220)	[ ] [ : ]
. . . .								
						.	175,000 x1 x12	= 2,100
						.	262,500 x1 x12	= 3,150
	301	249,197	237,733	11,464				
		249,197	237,733	11,464	11			
					○	.	6,250,000 x1 x12	= 75,000
						.	4,166,660 x1 x12	= 50,000
						.	1,000,000 x2 x6	= 12,000
						.	1,000,000 x12	= 12,000
						.	962,500 x2 x12	= 23,100
						.	125,000,000 x7.65%	= 9,563
						.	660,000 x3	= 1,980
						.	365,000 x6	= 2,190
					○		20,000 x250 x2	= 10,000
					○	.	1,980,000 x1 x12	= 23,760
						.	220,000 x1 x12	= 2,640
						.	433,026 x50%x12	= 2,599
						.	1,980,000 x2.1%x12	= 499
					○	.	648,000 x2 x12	= 15,552
						.	304,000 x2 x6	= 3,648
						.	1,296,000 x30%x12	= 4,666

:(3000)		:(3200)		:(3210)		:(3212)		:(220)		[ ] [ : ]
. . . .										
307		338,500	238,000	100,500						
		338,500	198,000	140,500	05					
					○	가		=	50,000	
					○			=	8,000	
					○	가		=	2,000	
					○					
					.		20,000,000 x4	=	80,000	
					.					
					.	4,000,000 x4	x4	=	64,000	
					.		300,000 x30 x50%	=	4,500	
					○		2,000,000 x30	=	60,000	
					○			=	20,000	
					○			=	20,000	
					○		1,000,000 x30	=	30,000	
405		1,000	2,490	1,490						
		1,000	500	500	02					
					○			=	1,000	
3213		11,262,215	15,171,045	3,908,830	[	3,000,000	8,262,215	[	0	0]
100		116,215	115,545	670						

:(3000)		:(3200)	:(3210)		:(3213)	:(120)	[ ] [ : ]
120			116,215	115,545	670		
201			55,815	56,145	330		
			47,515	49,045	1,530	01	
						○	= 35,500
						○	= 1,500
						○	= 2,415
						○	= 8,100
			8,300	7,100	1,200	02	
						○	
						.	2,500 x2 x500 = 2,500
						.	
						-	400,000 x5 = 2,000
						-	100,000 x8 = 800
						-	100,000 x30 = 3,000
202			32,000	32,000	0		
			32,000	32,000	0	01	
						○	40,000 x16 x50 = 32,000
203			2,400	2,400	0		

:(3000)		:(3200)		:(3210)		:(3213)		:(120)		[ ] [ : ]
			2,400	2,400	0	03 o			=	2,400
	301		26,000	25,000	1,000					
			26,000	25,000	1,000	11 o				
						.		5,000,000	x1	= 5,000
						.		2,500,000	x4	= 10,000
						.		1,000,000	x8	= 8,000
						o				
							100,000	x30		= 3,000
	200		11,146,000	15,055,500	3,909,500	[	3,000,000	8,146,000	0	0]
	210		7,500,000	3,000,000	4,500,000	[	3,000,000	4,500,000	0	0]
		306	7,500,000	3,000,000	4,500,000	o				= 7,500,000
									( )	3,000,000
									( )	4,500,000
	220		3,646,000	12,055,500	8,409,500					
		307	2,637,000	1,982,500	654,500					

:(3000)		:(3200)		:(3210)		:(3213)		:(220)		[ ] [ : ]
		265,000	183,000	82,000	02					
					○		87,500,000	x2	=	175,000
					○				=	10,000
					○		50,000,000	x1	=	50,000
					○		30,000,000	x1	=	30,000
		112,000	112,000	0	04					
					○				=	60,000
					○				=	28,000
					○				=	24,000
		2,260,000	1,687,500	572,500	08					
					○				=	2,260,000
	308	15,000	0	15,000						
		15,000	0	15,000	01					
					○		5,000,000	x3	=	15,000
	401	6,000	5,000	1,000						
		6,000	5,000	1,000	04					





:(3000)		:(3200)		:(3210)		:(3214)		:(120)		[ ]	:	[ ]
		139,120	138,840	280	01							
					○					=	122,650	
					○					=	1,470	
					○					=	15,000	
		11,145	11,145	0	02							
					○							
					.		1,500	x500		=	750	
					.		1,500	x500		=	750	
					.	(	100,000	x30	)	=	3,000	
					.							
					-		70,000	x2	x7	=	980	
					-		35,000	x2	x7	=	490	
					○							
					.		1,000	x2	x500	=	1,000	
					.		2,000	x500		=	1,000	
					.							
					-		70,000	x15		=	1,050	
					-		35,000	x15		=	525	
					.		100,000	x16		=	1,600	
	202	50,000	50,000	0								
		50,000	50,000	0	01							
					○		40,000	x25	x50	=	50,000	

:(3000)		:(3200)		:(3210)		:(3214)		:(120)		[ ] [ : ]
. . . .										
203		2,400	1,200	1,200						
		2,400	1,200	1,200	03					
					○			=		2,400
301		57,500	57,500	0						
		5,400	5,400	0	09					
					○	가				
					○	50,000 x50 x1		=		2,500
					○	가	50,000 x50	=		2,500
					○	가				
					○	5,000 x20 x4		=		400
		52,100	52,100	0	11					
					○		500,000 x20	=		10,000
					○					
					.		700,000 x1	=		700
					.		500,000 x7	=		3,500
					.		200,000 x14	=		2,800
					○					
					.		1,000,000 x1	=		1,000
					.		700,000 x2	=		1,400
					.		500,000 x3	=		1,500
					○					

:(3000)		:(3200)		:(3210)		:(3214)		:(120)		[ ] [ : ]
								50,000 x12 x52	=	31,200
	308	10,000	5,500	4,500						
		10,000	5,500	4,500	01					
					○					
					.			3,000,000 x1	=	3,000
					.			2,000,000 x2	=	4,000
					.			1,000,000 x3	=	3,000
200		56,108,237	35,639,550	20,468,687	[	45,434,000	10,674,237	0	0]	
210		49,813,800	28,467,725	21,346,075	[	45,434,000	4,379,800	0	0]	
	201	52,000	32,000	20,000						
		52,000	32,000	20,000	01					
					○			500,000 x20	=	10,000
								( )		8,000
								( )		2,000
					○			( )		32,000
								( )		10,000
					.가	( . )				
						100,000 x30 x2			=	6,000

:(3000)		:(3200)		:(3210)		:(3214)		:(210)		[ ] [ : ]
									( )	5,200
									( )	800
								( . )		
								750 x3,000 x4 x4	=	36,000
									( )	26,800
									( )	9,200
	202	8,000	8,000	0						
		8,000	8,000	0	03					
					o			4,000,000 x2	=	8,000
									( )	8,000
	306	13,710,300	0	13,710,300	o				=	5,548,500
									( )	4,900,000
									( )	648,500
					o				=	4,861,800
									( )	4,210,000
									( )	651,800
					o				=	3,300,000
									( )	2,500,000
									( )	800,000
	311	90,000	120,000	30,000						

:(3000)		:(3200)		:(3210)		:(3214)		:(210)		[ ] [ : ]
. . . . .										
		90,000	120,000	30,000	03			( )	=	90,000
					○				( )	90,000
403		35,953,500	28,307,725	7,645,775						
		35,953,500	28,307,725	7,645,775	01					
					○	(10 )			=	10,458,000
					○			( )	=	10,458,000
					○			( )	=	1,000,000
					○			( )	=	1,000,000
					○			( )	=	18,605,500
					○			( )	=	16,338,000
					○			( )	=	2,267,500
					○	TC		( )	=	1,115,000
					○	I		( )	=	1,115,000
					○			( )	=	875,000
					○			( )	=	875,000
					○			( )	=	3,900,000
					○			( )	=	3,900,000
220		6,294,437	7,171,825	877,388						
206		16,310	16,310	0	○	가		10,000 x450 x2	=	9,000

:(3000)		:(3200)		:(3210)		:(3214)		:(220)		[ ] [ : ]
. . . .										
						○	150,000 x20 x2	=	6,000	
						○		1,350 x2 x300	=	810
						○		1,000 x500	=	500
	207	15,000	15,000	0						
		15,000	15,000	0	01	○	가	=	15,000	
	306	3,962,500	5,577,400	1,614,900		○		=	1,000,000	
						○		=	100,000	
						○	(RRC)			
						○	100,000,000 x5	=	500,000	
						○	(TIC)			
						○	100,000,000 x7	=	700,000	
						○	40,000,000 x20	=	800,000	
						○		=	20,000	
						○		=	50,000	
						○		=	42,500	
						○		=	700,000	
						○		=	50,000	
	307	1,622,000	1,228,000	394,000						

:(3000)		:(3200)		:(3210)		:(3214)		:(220)		[ ] [ : ]
		1,622,000	1,198,000	424,000	02					
					○			=	50,000	
					○	2,000,000	x30	=	60,000	
					○	72,000,000	x16	=	1,152,000	
					○			=	100,000	
					○	120,000,000	x2	=	240,000	
					○			=	20,000	
	401	250,000	0	250,000						
		250,000	0	250,000	01					
					○	250,000,000	x1	=	250,000	
	403	368,627	335,115	33,512						
		368,627	335,115	33,512	01					
					○	가 LP가				
						165,000	x7,447 x30/100	=	368,627	
	705	60,000	0	60,000						



:(3000)		:(3200)		:(3210)		:(3214)		:(220)		[ ] [ : ]
				60,000	0	60,000	02			
							○		=	60,000
	3215			794,158	702,580	91,578				
	100			794,158	702,580	91,578				
	110			402,568	354,464	48,104				
		101		402,568	354,464	48,104				
				154,935	144,844	10,091	01			
							○			
							.5 30	2,094,100 x2 x12	=	50,259
							.6 25	1,727,600 x1 x12	=	20,732
							.7 23	1,521,000 x1 x12	=	18,252
							○			
							.10 12	875,200 x2 x12	=	21,005
							○		=	5,953
							○	116,201,000 x1/6	=	19,367
							○	116,201,000 x2.0x1/12	=	19,367
				36,531	30,227	6,304	02			

:(3000)			:(3200)			:(3210)			:(3215)			:(110)			[ ] [ : ]
. . . .															
									○가						
									·	30,000	x6	x1x12	=	2,160	
									·	20,000	x6	x2.7x12	=	3,888	
									○						
									·	193,200	x6	x0.6x4	=	2,783	
									·	355,200	x6	x0.4x4	=	3,410	
									○						
									·25	130,000	x1	x12	=	1,560	
									·25 20	110,000	x3	x12	=	3,960	
									·20 5	80,000	x2	x12	=	1,920	
									○						
									·6	1,727,600	x1	x0.06x12	=	1,244	
									·7	1,521,000	x1	x0.06x12	=	1,096	
									○	40,000	x1	x12	=	480	
									○				=	14,030	
			211,102	179,393	31,709	03			○						
									·	2,674,000	x5	x12	=	160,440	
									○	6,059x5	x30	x12	=	10,907	
									○가						
									·	30,000	x5	x0.94x12	=	1,692	
									·	20,000	x5	x1.78x12	=	2,136	
									○						
									·	193,200	x5	x0.12x4	=	464	
									·	355,200	x5	x0.12x4	=	853	

:(3000)		:(3200)		:(3210)		:(3215)		:(110)		[ ] [ : ]
								○	120,000 x5 x12	= 7,200
								○가	160,440,000 x0.6x1/12x2.5	= 20,055
								○가	8,825,000 x1/24x20	= 7,355
	120		391,590	348,116	43,474					
		201	210,145	155,259	54,886					
			210,145	155,259	54,886	01				
								○		= 115,614
								○		= 23,540
								○		= 6,000
								○		= 53,500
								○		= 11,491
		202	18,240	18,240	0					
			18,240	18,240	0	01				
								○	40,000 x8 x57	= 18,240
		203	85,800	80,100	5,700					
			2,100	2,100	0	01				
								○		= 2,100

:(3000)			:(3200)		:(3210)		:(3215)		:(120)			[ ] [ : ]
			300	300	0 02	가						
					○	가		30,000	x10	=		300
			12,000	10,500	1,500	03						
					○					=		12,000
			71,400	67,200	4,200	04						
					○							
					.			400,000	x1	x12	=	4,800
					.			100,000	x1	x12	=	1,200
					○							
					.							
					- 4			400,000	x1	x12	=	4,800
					- 5			250,000	x2	x12	=	6,000
					- 6			155,000	x4	x12	=	7,440
					- 7			140,000	x1	x12	=	1,680
					.							
					- 10			95,000	x2	x12	=	2,280
					.			300,000	x10	x12	=	36,000
					○							
					.			200,000	x12		=	2,400
					○			50,000	x8	x12	=	4,800
	204		64,805	56,717	8,088	○		120,000	x6	x12	=	8,640
					○							

:(3000)		:(3200)		:(3210)		:(3215)		:(120)		[ ] [ : ]
. . . .						.4 5	140,000 x2 x12	=	3,360	
						.6 7	130,000 x2 x12	=	3,120	
						.8 10	120,000 x2 x12	=	2,880	
						○ 가	9,684,000 x0.75x2	=	14,526	
						○가	116,201,000 x1/12x2.5	=	24,209	
						○ 가	9,684,000 x1/24x20	=	8,070	
		301	12,000	37,200	25,200					
			12,000	37,200	25,200	11				
						○ .	30,000 x4 x2 x50	=	12,000	
		405	600	600	0					
		600	600	0	02					
					○	30,000 x5 x4	=	600		
3300		334,189,022	280,880,973	53,308,049	[	167,503,165	116,703,457	1,080,000	38,820,000]	
					[	10,082,400			]	
3310		49,496,646	50,994,399	1,497,753	[	31,939,465	13,312,781	1,080,000	0]	
					[	3,164,400			]	
3311		42,339,385	43,502,231	1,162,846	[	30,495,500	7,779,485	1,080,000	0]	
					[	2,984,400			]	
100		80,814	80,664	150						