

		8,454	7,937	517	07 가
					가 121,735,000 * 20/288 = 8,454
120		92,140	86,038	6,102	
201		22,600	18,118	4,482	
		22,600	18,118	4,482	01
					= 8,025
					= 6,100
					= 300
					= 3,360
					= 1,934
					= 600
					= 2,281
202		12,600	12,600	0	
		12,600	12,600	0	02
					150,000 * 7 * 12 = 12,600
203		7,200	7,200	0	
		4,800	4,800	0	01

1000

1200

1230

1232

110

101

						(3)	4,800,000	* 1	=	4,800		
		2,400	2,400	0	04							
						(=2,400)						
						- 15	200,000	* 12	=	2,400		
204		13,800	13,380	420								
		1,800	1,800	0	01							
						(5)	150,000	* 1	* 12	=	1,800	
		12,000	11,580	420	02							
						(=12,000)						
						- 5	250,000	* 1	* 12	=	3,000	
						- 6	155,000	* 1	* 12	=	1,860	
						- 7	140,000	* 2	* 12	=	3,360	
						- 9 , 8	105,000	* 3	* 12	=	3,780	
301		35,940	34,740	1,200								
		740	740	0	04							
							1,000	* 5	* 10	* 12	=	600
							140,000	* 1	=	140		

1000

1200

1230

1232

120

203

3000	4,800	3,000	1,800		
3300	4,800	3,000	1,800		
3310	4,800	3,000	1,800		
3311	4,800	3,000	1,800		
100	4,800	3,000	1,800		
120	4,800	3,000	1,800		
201	4,800	3,000	1,800		
	4,800	3,000	1,800	01	
					400,000 * 12 = 4,800
	378,731	355,407	23,324		

3000

3300

3310

3311

120

201