

1000	1,587,472	1,567,243	20,229		
1100	1,587,472	1,567,243	20,229		
1120	1,587,472	1,567,243	20,229		
1121	971,784	951,555	20,229		
100	954,054	933,825	20,229		
110	806,552	786,323	20,229		
101	806,552	786,323	20,229		
	19,543	0	19,543	07 가	
				4 ( )	4,844,000 * 66% * 1/30 * 17 = 1,812
				5	31,288,300 * 1/30 * 17 = 17,731
	39,900	39,214	686	08	
					39,900,000 - 39,214,000 = 가 686
	1,587,472	1,567,243	20,229		

1000	18,745,854	18,487,032	258,822		
1200	18,745,854	18,487,032	258,822		
1210	18,745,854	18,487,032	258,822		
1213	18,465,732	18,111,110	354,622		
100	18,438,104	18,084,127	353,977		
110	16,917,414	16,563,437	353,977		
101	16,917,414	16,563,437	353,977		
	898,724	939,588	40,864	05 가	
				가	
				898,724,000 - 939,588,000 =	40,864
	1,510,321	1,565,980	55,659	06 가	
				가	
				1,510,321,000 - 1,565,980,000 =	55,659
	450,500	0	450,500	07 가	
				가	
				795,000,000 * 1/30 * 17 =	450,500
200	27,628	26,983	645		
220	27,628	26,983	645		

1000

1200

1210

1213

110

101

705	17,628	16,983	645		
	17,628	16,983	645	02	
				(	)
				17,627,060	- 16,983,000 = 가 645
1214	110,921	206,721	95,800		
400	4,385	100,185	95,800		
420	4,385	100,185	95,800		
305	4,385	100,185	95,800		
				4,200,000	- 100,000,000 = 95,800

1000

1200

1210

1213

220

705

5000	1,806,019	1,810,154	4,135					
5400	722,380	726,515	4,135					
5410	722,380	726,515	4,135					
5411	722,380	726,515	4,135					
400	722,380	726,515	4,135					
410	722,380	726,515	4,135					
801	722,380	726,515	4,135					
				722,380,000	-	726,515,000	=	4,135
	20,551,873	20,297,186	254,687					

5000

5400

5410

5411

410

801

1000	9,033,261	8,642,811	390,450		
1200	8,899,173	8,508,723	390,450		
1230	8,899,173	8,508,723	390,450		
1232	587,072	587,072	0		
200	420,760	420,760	0		
210	375,080	375,080	0		
301	181,400	191,400	10,000	[ 7,500 2,500 ]	
	181,400	191,400	10,000	12	
					181,400,000 - 191,400,000 = 10,000
				[ 7,500 2,500 ]	
405	22,600	12,600	10,000	[ 7,500 2,500 ]	
	22,600	12,600	10,000	01	
					22,600,000 - 12,600,000 = 가 10,000
				[ 7,500 2,500 ]	
1236	6,307,038	5,916,588	390,450		

1000                          1200                          1230                          1232                          210                          301

100	6,294,138	5,903,688	390,450		
110	2,167,691	1,751,241	416,450		
101	2,167,691	1,751,241	416,450		
	219,541	239,541	20,000	08	
					219,541,000 - 239,541,000 = 20,000
	1,948,150	1,511,700	436,450	09	
					1,948,150,000 - 1,511,700,000 = 가 436,450
120	4,126,447	4,152,447	26,000		
304	3,336,968	3,362,968	26,000		
	721,182	747,182	26,000	02	
					721,182,000 - 747,182,000 = 26,000

1000

1200

1230

1236

110

101



301	35,751	36,582	831	[	415	416 ]
	35,751	36,582	831	02		
					35,750,200	- 36,582,000 = 831
				[	415	416 ]
405	3,000	0	3,000	[	3,000	]
	3,000	0	3,000	01		
					( )	100,000 * 18 = 1,800
				[	1,800	]
					( )	
						1,200,000 * 1 = 1,200
				[	1,200	]
	11,073,713	10,676,094	397,619	[	4,585	393,034 ]



2000	925,980	508,980	417,000	[	208,500	208,500	]	
2100	925,980	508,980	417,000	[	208,500	208,500	]	
2110	925,980	508,980	417,000	[	208,500	208,500	]	
2111	925,980	508,980	417,000	[	208,500	208,500	]	
200	752,392	335,392	417,000	[	208,500	208,500	]	
210	652,392	235,392	417,000	[	208,500	208,500	]	
401	546,412	129,412	417,000	[	208,500	208,500	]	
	543,712	129,412	414,300	01				= 275,300
				[	137,650	137,650	]	
								= 139,000
				[	69,500	69,500	]	
	2,700	0	2,700	03				= 1,700
				[	850	850	]	
								= 1,000
				[	500	500	]	

2000

2100

2110

2111

210

401

[ ]

	1,093,375	676,375	417,000	[ 208,500	208,500 ]

2000

2100

2110

2111

210

401

1000	1,124,402	1,140,424	16,022		
1200	1,124,402	1,140,424	16,022		
1240	1,124,402	1,140,424	16,022		
1242	222,596	221,796	800		
100	177,368	176,568	800		
120	166,461	165,661	800		
202	50,800	50,000	800		
	50,800	50,000	800	01	
					50,800,000 - 50,000,000 = 가 800
1244	690,723	707,545	16,822		
200	222,615	239,437	16,822		
220	222,615	239,437	16,822		
307	134,840	151,662	16,822		
	134,840	151,662	16,822	05	
					9,625,000 *12 = 115,500
					115,500,000 - 132,322,000 = 16,822

1000

1200

1240

1242

120

202

	1,124,402	1,140,424	16,022	

1000

1200

1240

1242

120

202

1000	518,030	517,230	800		
1200	518,030	517,230	800		
1240	518,030	517,230	800		
1241	518,030	517,230	800		
200	2,000	1,200	800		
220	2,000	1,200	800		
405	2,000	1,200	800		
	2,000	1,200	800	01	
					800,000 * 1 = 800
					2,000,000 - 1,200,000 = 가 800
	518,030	517,230	800		

1000		733,604	731,524	2,080					
1200		733,604	731,524	2,080					
1230		733,604	731,524	2,080					
1234		328,140	326,060	2,080					
100		292,620	290,540	2,080					
	120		292,620	290,540	2,080				
		202		50,760	48,680	2,080			
				48,400	46,320	2,080	01		
				48,400,000	-	46,320,000	=	가	2,080
		733,604	731,524	2,080					

[ ]

2000	22,774,589	24,267,297	1,492,708	[ 1,247,643 75,963 169,102 ]	
2300	22,774,589	24,267,297	1,492,708	[ 1,247,643 75,963 169,102 ]	
2310	22,774,589	24,267,297	1,492,708	[ 1,247,643 75,963 169,102 ]	
2311	531,951	530,151	1,800	[ 1,000 800 ]	
100	66,807	66,007	800		
120	65,601	64,801	800		
202	38,700	37,900	800		
	29,560	28,760	800	01	
					29,560,000 - 28,760,000 = 가 800
200	465,144	464,144	1,000	[ 1,000 ]	
210	464,744	463,744	1,000	[ 1,000 ]	
201	2,194	1,794	400	[ 400 ]	
	2,194	1,794	400	01	
					2,194,000 - 1,794,000 = 가 400
				[ 400 ]	

2000

2300

2310

2311

120

202

	303	600	0	600	[ 600 ]			
					- 1		=	300
					[ 300 ]			
					- 1		=	200
					[ 200 ]			
					- 1		=	100
					[ 100 ]			
2312		22,242,638	23,737,146	1,494,508	[ 1,248,643	75,963	169,902 ]	
200		22,237,388	23,731,896	1,494,508	[ 1,248,643	75,963	169,902 ]	
210		22,237,388	23,731,896	1,494,508	[ 1,248,643	75,963	169,902 ]	
	301	653,121	589,776	63,345	[ 77,442	14,097 ]		
		588,977	531,698	57,279	01			
						95,805,000	-	127,028,000 =
					[ 31,223 ]			31,223

2000

2300

2310

2311

210

303





					6,304,000	-	5,580,000 = 가 724
					[ 724 ]		
					903,000	-	751,000 = 가 152
					[ 152 ]		
	64,144	58,078	6,066	09			
					64,144,000	-	58,078,000 = 가 6,066
					[ 3,033 3,033 ]		
307	21,584,267	23,142,120	1,557,853		[ 1,248,643	153,405	155,805 ]
	20,853,554	22,411,407	1,557,853	01			
					179,200,000	-	217,050,000 = 37,850
					[ 30,284	3,783	3,783 ]
					1,702,794,000	-	1,640,346,000 = 가 62,448
2000	2300	2310		2312	210	301	

[ ]

					[	50,000      6,224      6,224 ]
						(                      )
						244,063,000 - 237,840,000 = 가      6,223
					[	4,979                      622                      622 ]
						5,198,000 - 3,431,000 = 가      1,767
					[	1,415                      176                      176 ]
						9,624,000 - 6,624,000 = 가      3,000
					[	2,700                      300 ]
						15,879,222,000 - 17,796,882,000 =      1,917,660
					[	1,534,129                      191,766                      191,765 ]
						=      105,725
					[	84,580                      10,573                      10,572 ]
						1,790,228,000 - 1,879,166,000 =      88,938

2000

2300

2310

2312

210

307

[ ]

				[	71,150      8,894      8,894 ]
					937,500,000 - 630,068,000 = 가 307,432
				[	245,946      30,743      30,743 ]
	23,431,717	24,924,425	1,492,708	[	1,247,643      75,963      169,102 ]

2000

2300

2310

2312

210

307

2000	50,432,091	52,335,923	1,903,832	[ 1,331,751	140,413	431,668 ]			
2300	50,377,728	52,281,560	1,903,832	[ 1,331,751	140,413	431,668 ]			
2320 가	50,377,728	52,281,560	1,903,832	[ 1,331,751	140,413	431,668 ]			
2321 가	2,240,379	2,095,023	145,356	[ 75,232	70,124 ]				
200	2,196,487	2,051,131	145,356	[ 75,232	70,124 ]				
210	2,196,487	2,051,131	145,356	[ 75,232	70,124 ]				
301	376,845	283,601	93,244	[ 47,120	46,124 ]				
	358,160	264,916	93,244	01					
				가 가 ( , )					
				237,900,000	- 179,000,000	= 가			58,900
				[ 47,120	11,780 ]				
				가 가 ( )					
				80,730,000	- 58,060,000	= 가			22,670
				[ 22,670 ]					
				가 가 ( )					
				12,930,000	- 7,056,000	= 가			5,874
				[ 5,874 ]					

[ ]

						26,600,000	-	20,800,000 = 가 5,800
						[ 5,800 ]		
307	1,806,458	1,760,040	46,418			[ 25,265	21,153 ]	
	1,806,458	1,760,040	46,418	02				
						98,045,000	-	92,000,000 = 가 6,045
						[ 6,045 ]		
						86,626,000	-	80,800,000 = 가 5,826
						[ 4,078	1,748 ]	
						4,732,000	-	8,000,000 = 3,268
						[ 1,634	1,634 ]	
						55,366,000	-	48,705,000 = 가 6,661
						[ 5,336	1,325 ]	

2000

2300

2320 가

2321 가

210

301

[ ]

					6,792,000 - 1,131,000 = 가	5,661
					[ 4,529 1,132 ]	
					379,116,000 - 337,326,000 = 가	41,790
					[ 29,253 12,537 ]	
					128,617,410 - 144,915,000 =	16,297
					[ 16,297 ]	
402	13,184	7,490	5,694		[ 2,847 2,847 ]	
	13,184	7,490	5,694	01		
					( )	
					4,558,000 - 0 = 가	4,558
					[ 2,279 2,279 ]	
					( )	
					1,136,000 - 0 = 가	1,136
					[ 568 568 ]	

2000

2300

2320 가

2321 가

210

307

2322	14,578,535	16,179,924	1,601,389	[	812,837	362,164	426,388 ]
200	14,550,905	16,152,294	1,601,389	[	812,837	362,164	426,388 ]
210	14,538,105	16,139,494	1,601,389	[	812,837	362,164	426,388 ]
307	14,255,386	15,856,775	1,601,389	[	812,837	362,164	426,388 ]
	14,255,386	15,856,775	1,601,389	02			
				( )			
					76,263,000	-	86,263,000 = 10,000
				[	8,000	2,000 ]	
					441,849,000	-	413,524,000 = 가 28,325
				[	22,659	5,666 ]	
					72,000,000	-	84,000,000 = 12,000
				[	9,000	3,000 ]	
					126,000,000	-	139,000,000 = 13,000
				[	9,750	3,250 ]	







[ ]

					15,250,000	-	1,500,000	=	가	13,750
				[	6,875		6,875		]	
					11,800,000	-	11,000,000	=	가	800
				[	800				]	
					14,900,000	-	15,000,000	=		100
				[	100				]	
							가			
						0	-	2,000,000	=	2,000
				[	2,000				]	
					90,000,000	-	63,000,000	=	가	27,000
				[	27,000				]	
					45,543,000	-	52,000,000	=		6,457
				[	6,457				]	

2000

2300

2320 가

2322

210

307

				150,000,000 - 120,000,000 = 가	30,000
				[ 30,000 ]	
2324	3,776,678	5,330,072	1,553,394	[ 1,066,508      486,886 ]	
200	3,773,163	5,326,557	1,553,394	[ 1,066,508      486,886 ]	
210	3,773,163	5,326,557	1,553,394	[ 1,066,508      486,886 ]	
301	1,945,165	3,406,413	1,461,248	[ 1,013,752      447,496 ]	
	1,945,165	3,406,413	1,461,248	01	
				1,442,000,000 - 2,765,160,000 =	1,323,160
				[ 926,212      396,948 ]	
				142,857,000 - 264,000,000 =	121,143
				[ 84,800      36,343 ]	
				8,100,000 - 11,525,000 =	3,425
				[ 2,740      685 ]	

2000

2300

2320 가

2322

210

307

[ ]

					213,280,000 - 226,800,000 =	13,520
					[ 13,520 ]	
307	1,825,202	1,876,102	50,900		[ 32,133 18,767 ]	
	1,664,061	1,702,516	38,455	02		
					99,901,000 - 122,774,000 =	22,873
					[ 18,298 4,575 ]	
					1,035,240,000 - 1,025,515,000 =	가 9,725
					[ 9,725 ]	
					165,000,000 - 186,493,000 =	21,493
					[ 21,493 ]	
					986,000 - 1,000,000 =	14
					[ 14 ]	

2000

2300

2320 가

2324

210

301

						9,880,000 - 13,680,000 = 3,800
					[ 3,800 ]	
	161,141	173,586	12,445	05		
					( )	
					161,141,000 - 173,586,000 = 12,445	
					[ 13,835 1,390 ]	
402	0	41,246	41,246		[ 20,623 20,623 ]	
	0	41,246	41,246	01		
					0 - 22,150,000 = 22,150	
					[ 11,075 11,075 ]	
					0 - 19,096,000 = 19,096	
					[ 9,548 9,548 ]	
2325	29,782,136	28,676,541	1,105,595		[ 472,362 638,513 5,280 ]	
100	39,270	0	39,270		[ 39,270 ]	

2000                                  2300                                  2320 가                                  2324                                  210                                  307

[ ]

110	39,270	0	39,270	[	39,270	]			
101	39,270	0	39,270	[	39,270	]			
	39,270	0	39,270	10					
								=	39,270
				[	39,270	]			
200	29,742,866	28,676,541	1,066,325	[	433,092	638,513	5,280	]	
210	29,737,866	28,671,541	1,066,325	[	433,092	638,513	5,280	]	
301	4,789,411	4,985,090	195,679	[	157,644	32,755	5,280	]	
	4,789,411	4,985,090	195,679	01					
					3,102,288,000	-	3,072,312,000	=	가 29,976
				[	14,988	14,988	]		
					1,535,630,000	-	1,760,835,000	=	225,205
				[	157,644	47,293	20,268	]	
					7,500,000	-	7,950,000	=	450

2000

2300

2320 가

2325

110

101

					[ 450 ]
					[ 161,964 78,732 ]
307	11,317,120	11,557,816	240,696		
	11,151,883	11,313,167	161,284	02	
					520,640,000 - 436,830,000 = 가 83,810
					[ 83,810 ]
					134,232,000 - 146,183,000 = 11,951
					[ 11,951 ]
					900,817,000 - 1,020,989,000 = 120,172
					[ 120,172 ]
					967,366,000 - 1,100,337,000 = 132,971
					[ 106,376 26,595 ]
					3,116,770,000 - 3,096,770,000 = 가 20,000

2000                                      2300                                      2320 가                                      2325                                      210                                      301



					[ 20,000 ]
	165,237	244,649	79,412	05	
					165,237,000 - 244,649,000 = 79,412
					[ 55,588 23,824 ]
402	13,316,272	11,816,272	1,500,000		[ 750,000 750,000 ]
	13,316,272	11,816,272	1,500,000	01	
					( )
					1,500,000,000 - 0 = 가 1,500,000
					[ 750,000 750,000 ]
405	2,700	0	2,700		[ 2,700 ]
	2,700	0	2,700	01	
					2,700,000 - 0 = 가 2,700
					[ 2,700 ]
	50,486,651	52,390,483	1,903,832		[ 1,331,751 140,413 431,668 ]

2000	9,922,429	9,917,855	4,574	[ 2,500 2,074 ]	
2200	9,922,429	9,917,855	4,574	[ 2,500 2,074 ]	
2220	9,922,429	9,917,855	4,574	[ 2,500 2,074 ]	
2222	9,922,429	9,917,855	4,574	[ 2,500 2,074 ]	
100	2,835,775	2,833,701	2,074		
120	191,362	189,288	2,074		
201	127,602	125,528	2,074		
	127,602	125,528	2,074	01	
				< >	
				, , .	
				702,000 *12 = 8,424	
				8,424,000 - 7,200,000 = 가	1,224
				3,727,000 - 2,877,000 = 가	850
200	7,086,654	7,084,154	2,500	[ 2,500 ]	
210	375,704	373,204	2,500	[ 2,500 ]	
201	6,500	4,000	2,500	[ 2,500 ]	

2000

2200

2220

2222

120

201

[ ]

		6,500	4,000	2,500	01
					= 2,500
				[ 2,500 ]	
		9,922,429	9,917,855	4,574	[ 2,500 2,074 ]

2000

2200

2220

2222

210

201

[ ]

3000	313,018	268,920	44,098	[ 44,098 ]	
3100	313,018	268,920	44,098	[ 44,098 ]	
3110	313,018	268,920	44,098	[ 44,098 ]	
3111	313,018	268,920	44,098	[ 44,098 ]	
200	281,668	237,570	44,098	[ 44,098 ]	
210	281,068	236,970	44,098	[ 44,098 ]	
402	198,098	154,000	44,098	[ 44,098 ]	
	198,098	154,000	44,098	01	
					88,098,000 - 44,000,000 = 가 44,098
				[ 44,098 ]	
	2,068,613	2,024,515	44,098	[ 44,098 ]	

3000

3100

3110

3111

210

402

2000		1,349,848	1,459,078	109,230	
2400		1,349,848	1,459,078	109,230	
2420		1,349,848	1,459,078	109,230	
2423 가		631,487	689,487	58,000	
100		618,257	676,257	58,000	
110		593,856	651,856	58,000	
101		593,856	651,856	58,000	
		593,856	651,856	58,000	09
					< >
					593,856,000 - 651,856,000 = 58,000
2424		694,388	745,618	51,230	
100		496,668	547,898	51,230	
120		496,668	547,898	51,230	
201		496,668	547,898	51,230	
		496,668	547,898	51,230	01
					가
					- 4,384 * 283 * 5kW * 12 = 74,441

2000

2400

2420

2423 가

110

101

						-
						$60.2 * 4,626 * 10 * 0.28\text{kW} * 365 * 0.82 = 233,382$
						$307,823,000 - 359,053,000 = 51,230$

4000	281,943	350,491	68,548		
4100	281,943	350,491	68,548		
4110	281,943	350,491	68,548		
4111	281,943	350,491	68,548		
100	250,911	319,459	68,548		
120	250,911	319,459	68,548		
301	223,836	292,384	68,548		
	223,836	292,384	68,548	09	
					167,852,000 - 236,400,000 = 68,548
200	31,032	31,032	0		
210	30,032	30,032	0		
201	28,497	27,251	1,246	[ 374 436 436 ]	
	28,497	27,251	1,246	01	
					4,021,000 - 7,948,000 = 3,927
				[ 589 1,669 1,669 ]	

4000

4100

4110

4111

120

301

										= 5,173
										[ 963 2,105 2,105 ]
301		1,535	2,781	1,246						[ 374 436 436 ]
		1,535	2,781	1,246	12					
										1,386,000 - 2,043,000 = 657
										[ 197 230 230 ]
										149,000 - 738,000 = 589
										[ 177 206 206 ]
		1,895,030	2,072,808	177,778						



3000	7,108,440	7,139,681	31,241	[	8,000      23,241 ]
3300	7,108,440	7,139,681	31,241	[	8,000      23,241 ]
3310	7,108,440	7,139,681	31,241	[	8,000      23,241 ]
3311	387,403	382,644	4,759		
100	369,403	364,644	4,759		
110	240,738	239,979	759		
101	240,738	239,979	759		
	77,105	76,346	759	08	
					가      1,626,900 * 1/30 * 17 * 2 = 1,844
					1,844,000 -      1,085,000 = 가      759
120	128,665	124,665	4,000		
202	58,000	54,000	4,000		
	58,000	54,000	4,000	01	
					58,000,000 -      54,000,000 = 가      4,000
3312	6,721,037	6,757,037	36,000	[	8,000      28,000 ]
200	6,512,100	6,548,100	36,000	[	8,000      28,000 ]

3000

3300

3310

3311

110

101

210	2,257,000	2,265,000	8,000		[ 8,000 ]
201	710,000	718,000	8,000		[ 8,000 ]
	710,000	718,000	8,000	01	
					-                    (                    )
					10,000,000 -            18,000,000 =                    8,000
					[ 8,000 ]
220	4,255,100	4,283,100	28,000		
401	4,255,100	4,283,100	28,000		
	4,255,100	4,283,100	28,000	01	
					672,100,000 -            700,100,000 =                    28,000
					[ 8,000            23,241 ]

2000	4,486,227	4,431,958	54,269	[	11,400	5,121	47,990 ]
2200	4,486,227	4,431,958	54,269	[	11,400	5,121	47,990 ]
2210	4,486,227	4,431,958	54,269	[	11,400	5,121	47,990 ]
2211	4,486,227	4,431,958	54,269	[	11,400	5,121	47,990 ]
100	2,374,389	2,340,621	33,768	[	1,620	5,225	37,373 ]
110	2,111,313	2,077,545	33,768	[	1,620	5,225	37,373 ]
101	2,111,313	2,077,545	33,768	[	1,620	5,225	37,373 ]
	43,798	0	43,798	07	가		
					가	77,290,580	* 1/30 * 17 = 43,798
	456,103	466,133	10,030	10			
					(	)	
					77,530,000	-	90,800,000 = 13,270
				[	6,635	6,635 ]	
					(	)	
					113,860,000	-	113,020,000 = 가 840
				[	420	210	210 ]

2000

2200

2210

2211

110

101

						72,400,000 - 70,000,000 = 가		2,400
						[	1,200 1,200 ]	
200	2,111,838	2,091,337	20,501			[	9,780 104 10,617 ]	
210	1,799,851	1,779,350	20,501			[	9,780 104 10,617 ]	
201	147,252	146,722	530			[	5,220 775 6,525 ]	
	147,252	146,722	530	01				
							16,952,000 - 17,392,000 =	440
						[	220 110 110 ]	
							31,950,000 - 46,550,000 =	14,600
						[	7,300 7,300 ]	
							( )	
							37,470,000 - 24,200,000 = 가	13,270
						[	6,635 6,635 ]	
							=	2,300
						[	2,300 ]	

202	34,260	29,600	4,660	[	5,180	260	260	]
	30,560	29,600	960	01				
					( )			
					17,360,000	-	18,200,000	= 840
				[	420	210	210	]
					800,000	-	1,000,000	= 200
				[	100	50	50	]
								= 2,000
				[	2,000			]
	3,700	0	3,700	03				
								= 3,700
				[	3,700			]
307	1,586,539	1,578,028	8,511	[	5,420	39	3,052	]
	1,205,061	1,204,238	823	01				
					70,000,000	-	60,000,000	= 가 10,000

2000

2200

2210

2211

210

202

				[	5,000	5,000	]		
					450,000,000	-	468,630,000	=	
				[	9,315	9,315	]	18,630	
					3,700,000	-	6,300,000	=	
				[	1,300	1,300	]	2,600	
					42,221,000	-	30,808,000	= 가	
				[	4,564	3,425	3,424	]	11,413
					14,640,000	-	14,000,000	= 가	
				[	320	160	160	]	640
	256,967	249,279	7,688	02	.				
					76,967,000	-	69,279,000	= 가	
				[	6,151	769	768	]	7,688

2000

2200

2210

2211

210

307

405	31,800	25,000	6,800	[	4,400	1,100	1,300 ]
	31,800	25,000	6,800	01			
					12,200,000	-	10,000,000 = 가 2,200
				[	1,100	1,100 ]	= 2,600
				[	1,300	1,300 ]	= 2,000
				[	2,000 ]		
	4,486,227	4,431,958	54,269	[	11,400	5,121	47,990 ]

2000

2200

2210

2211

210

405

2000	1,415,519	1,397,435	18,084		
2100	1,415,519	1,397,435	18,084		
2110	1,415,519	1,397,435	18,084		
2112	1,415,519	1,397,435	18,084		
100	1,245,867	1,227,783	18,084		
110	922,626	904,542	18,084		
101	922,626	904,542	18,084		
	18,084	0	18,084	07 가	
				가	31,912,300 * 1/30 * 17 = 18,084
	1,415,519	1,397,435	18,084		

2000

2100

2110

2112

110

101



2000	1,870,761	2,005,131	134,370		
2100	1,870,761	2,005,131	134,370		
2110	1,870,761	2,005,131	134,370		
2113	1,870,761	2,005,131	134,370		
100	1,242,216	1,290,191	47,975		
110	1,031,261	1,079,271	48,010		
101	1,031,261	1,079,271	48,010		
	158,337	190,337	32,000	02	
					158,337,000 - 190,337,000 = 32,000
	30,130	30,120	10	04	
					30,130,000 - 30,120,000 = 가 10
	20,980	0	20,980	07	가
					가 37,021,800 * 1/30 * 17 = 20,980
	168,884	205,884	37,000	08	

					168,884,000	-	205,884,000	= 37,000
120	210,955	210,920	35					
204	44,855	44,820	35					
	31,055	31,020	35	02				
					31,055,000	-	31,020,000	= 가 35
200	628,545	714,940	86,395					
210	597,019	683,414	86,395					
201	407,269	469,114	61,845					
	400,269	462,114	61,845	01				
				<			>	
					87,309,000	-	112,309,000	= 25,000
					가			
					32,409,000	-	48,254,000	= 15,845
				<			>	

2000

2100

2110

2113

110

101

[ ]

					206,400,000 - 227,400,000 = 21,000
301	56,900	69,000	12,100		
	56,900	69,000	12,100	10	
					47,900,000 - 60,000,000 = 12,100
307	87,150	99,600	12,450		
	87,150	99,600	12,450	05	
					87,149,420 - 99,600,000 = 12,450
	1,870,761	2,005,131	134,370		

2000

2100

2110

2113

210

201

1000	461,316	453,060	8,256		
1200	461,316	453,060	8,256		
1230	460,016	451,760	8,256		
1232	460,016	451,760	8,256		
100	458,336	450,080	8,256		
110	336,566	328,310	8,256		
101	336,566	328,310	8,256		
	8,256	0	8,256	07 가	
				가	14,569,100 * 1/30 * 17 = 8,256
	461,316	453,060	8,256		

1000

1200

1230

1232

110

101

1000	445,853	437,400	8,453		
1200	445,853	437,400	8,453		
1230	444,553	436,100	8,453		
1232	444,553	436,100	8,453		
100	442,873	434,420	8,453		
110	318,156	309,703	8,453		
101	318,156	309,703	8,453		
	8,453	0	8,453	07 가	
				가	14,916,500 * 1/30 * 17 = 8,453
	446,573	438,120	8,453		

1000

1200

1230

1232

110

101

1000	387,123	379,269	7,854		
1200	387,123	379,269	7,854		
1230	385,823	377,969	7,854		
1232	385,823	377,969	7,854		
100	384,623	376,769	7,854		
110	288,313	280,459	7,854		
101	288,313	280,459	7,854		
	40,490	40,310	180	02	
					40,490,000 - 40,310,000 = 가 180
	12,123	12,120	3	04	
					12,123,000 - 12,120,000 = 가 3
	7,671	0	7,671	07	가
					가 13,536,200 * 1/30 * 17 = 7,671
	387,723	379,869	7,854		

1000

1200

1230

1232

110

101

1000	413,372	406,008	7,364		
1200	413,372	406,008	7,364		
1230	412,072	404,708	7,364		
1232	412,072	404,708	7,364		
100	410,392	403,028	7,364		
110	306,542	299,178	7,364		
101	306,542	299,178	7,364		
	7,364	0	7,364	07 가	
				가	12,995,000 * 1/30 * 17 = 7,364
	413,852	406,488	7,364		

1000

1200

1230

1232

110

101

1000	471,661	462,800	8,861		
1200	471,661	462,800	8,861		
1230	470,361	461,500	8,861		
1232	470,361	461,500	8,861		
100	468,681	459,820	8,861		
110	339,981	331,120	8,861		
101	339,981	331,120	8,861		
	8,861	0	8,861	07 가	
				가	15,636,000 * 1/30 * 17 = 8,861
	472,381	463,520	8,861		

1000                      1200                      1230                      1232                      110                      101



1000	546,412	536,371	10,041		
1200	546,412	536,371	10,041		
1230	545,112	535,071	10,041		
1232	545,112	535,071	10,041		
100	543,432	533,391	10,041		
110	415,542	405,501	10,041		
101	415,542	405,501	10,041		
	10,041	0	10,041	07 가	
				가	17,718,800 * 1/30 * 17 = 10,041
	546,532	536,491	10,041		

1000

1200

1230

1232

110

101

1000	557,376	546,411	10,965		
1200	557,376	546,411	10,965		
1230	556,076	545,111	10,965		
1232	556,076	545,111	10,965		
100	554,396	543,431	10,965		
110	411,325	400,360	10,965		
101	411,325	400,360	10,965		
	10,965	0	10,965	07 가	
				가	$19,350,000 * 1/30 * 17 = 10,965$
	558,336	547,371	10,965		

1000	544,107	534,048	10,059		
1200	544,107	534,048	10,059		
1230	542,807	532,748	10,059		
1232	542,807	532,748	10,059		
100	541,127	531,068	10,059		
110	398,336	388,277	10,059		
101	398,336	388,277	10,059		
	10,059	0	10,059	07 가	
				가	17,750,000 * 1/30 * 17 = 10,059
	546,507	536,448	10,059		

1000

1200

1230

1232

110

101

1000	457,362	449,082	8,280		
1200	457,362	449,082	8,280		
1230	456,062	447,782	8,280		
1232	456,062	447,782	8,280		
100	454,382	446,102	8,280		
110	330,649	322,419	8,230		
101	330,649	322,419	8,230		
	8,230	0	8,230	07 가	
				가	14,523,000 * 1/30 * 17 = 8,230
120	123,733	123,683	50		
301	56,040	55,990	50		
	54,400	54,350	50	05	
					25,000 *1 *2 = 50
					5,200,000 - 5,150,000 = 가 50
	457,842	449,562	8,280		

1000

1200

1230

1232

110

101

1000	548,988	538,820	10,168		
1200	548,988	538,820	10,168		
1230	547,688	537,520	10,168		
1232	547,688	537,520	10,168		
100	546,008	535,840	10,168		
110	408,484	398,316	10,168		
101	408,484	398,316	10,168		
	10,168	0	10,168	07 가	
				가	17,942,480 * 1/30 * 17 = 10,168
	548,988	538,820	10,168		

1000                      1200                      1230                      1232                      110                      101

1000	436,735	428,705	8,030		
1200	436,735	428,705	8,030		
1230	435,435	427,405	8,030		
1232	435,435	427,405	8,030		
100	433,425	425,395	8,030		
110	320,327	313,217	7,110		
101	320,327	313,217	7,110		
	7,110	0	7,110	07 가	
				가	12,546,000 * 1/30 * 17 = 7,110
120	113,098	112,178	920		
202	19,960	19,040	920		
	19,960	19,040	920	01	
					19,960,000 - 19,040,000 = 가 920
	436,735	428,705	8,030		

1000

1200

1230

1232

110

101

1000	408,216	398,566	9,650		
1200	408,216	398,566	9,650		
1230	406,916	397,266	9,650		
1232	406,916	397,266	9,650		
100	405,236	395,586	9,650		
110	295,886	286,386	9,500		
101	295,886	286,386	9,500		
	175,668	174,968	700	01	
					163,300,000 - 162,600,000 = 가 700
	42,928	42,828	100	02	
					18,498,000 - 18,398,000 = 가 100
	27,350	27,150	200	06 가	
				가	27,350,000 - 27,150,000 = 가 200
	8,500	0	8,500	07 가	

1000

1200

1230

1232

110

101





1000	352,842	345,353	7,489		
1200	352,842	345,353	7,489		
1230	351,542	344,053	7,489		
1232	351,542	344,053	7,489		
100	350,462	342,973	7,489		
110	259,613	252,124	7,489		
101	259,613	252,124	7,489		
	14,073	13,273	800	05	가
					가
					14,073,000 - 13,273,000 = 가 800
	6,689	0	6,689	07	가
					가 11,803,800 * 1/30 * 17 = 6,689
	358,842	351,353	7,489		

1000

1200

1230

1232

110

101

1000	427,383	413,327	14,056		
1200	427,383	413,327	14,056		
1230	426,083	412,027	14,056		
1232	426,083	412,027	14,056		
100	424,403	410,347	14,056		
110	311,859	297,803	14,056		
101	311,859	297,803	14,056		
	176,123	169,260	6,863	01	
					161,010,000 - 154,147,000 = 가 6,863
	7,193	0	7,193	07	가
					가 12,693,300 * 1/30 * 17 = 7,193
	431,583	417,527	14,056		

1000

1200

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1232

110

101

1000		699,200	687,508	11,692		
1200		699,200	687,508	11,692		
1230		697,900	686,208	11,692		
1232		697,900	686,208	11,692		
100		696,220	684,528	11,692		
110		472,917	461,281	11,636		
101		472,917	461,281	11,636		
		21,043	20,930	113	03	
						21,043,000 - 20,930,000 = 가 113
		20,530	20,430	100	04	
						20,530,000 - 20,430,000 = 가 100
		11,423	0	11,423	07	가
						가 20,158,000 * 1/30 * 17 = 11,423
120		223,303	223,247	56		
204		23,875	23,819	56		

1000    1200    1230    1232    110    101

		22,075	22,019	56 02
				22,075,000 - 22,019,000 = 가 56
		699,680	687,988	11,692

1000	493,899	481,366	12,533		
1200	493,899	481,366	12,533		
1230	492,599	480,066	12,533		
1232	492,599	480,066	12,533		
100	485,919	473,386	12,533		
110	336,015	323,482	12,533		
101	336,015	323,482	12,533		
	12,533	0	12,533	07 가	
				가	22,116,000 * 1/30 * 17 = 12,533
	494,979	482,446	12,533		

1000

1200

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1232

110

101

1000	667,918	652,810	15,108		
1200	667,918	652,810	15,108		
1230	666,618	651,510	15,108		
1232	666,618	651,510	15,108		
100	664,938	649,830	15,108		
110	465,313	453,605	11,708		
101	465,313	453,605	11,708		
	11,708	0	11,708	07 가	
				가	20,659,800 * 1/30 * 17 = 11,708
120	199,625	196,225	3,400		
202	28,900	26,460	2,440		
	28,900	26,460	2,440	01	
					28,900,000 - 26,460,000 = 가 2,440
301	109,450	108,490	960		
	107,810	106,850	960	05	

1000

1200

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101

					107,810,000 - 106,850,000 = 가 960
	668,398	653,290	15,108		

1000	333,473	327,155	6,318			
1200	333,473	327,155	6,318			
1230	332,173	325,855	6,318			
1232	332,173	325,855	6,318			
100	330,493	324,175	6,318			
110	265,375	259,057	6,318			
101	265,375	259,057	6,318			
	6,318	0	6,318	07 가		
				가	11,147,700 * 1/30 * 17 =	6,318
	334,113	327,795	6,318			