

		2006	2007	2008	
	가	18	18	18	가
5- :					
			4		
			4		
			4		
6 :					
6- :					
			100%		
		10	12		가,

		2006	2007	2008	
6- :					
	()	1 2	2 2		
		가			
7 :					
7- :					
		10%	40%	70%	
		30%	95%	100%	
	가	30%	100%		

		2006	2007	2008	
		-	40%	100%	
		4	5	5	
7- :					
		20%	100%		

					- 100,000 * 13 * 4 = 5,200 - 100,000 * 13 * 4 = 5,200
5- :	9,942	0	9,942		
	4,413	0	4,413		
				(2420-2421-120-201-01)	
				.	2,000,000 * 1 = 2,000
				.	
					5,000 * 2 * 10 * 12 = 1,200
				(2420-2421-120-202-01)	
					75,800 * 2 * 2 * 4 = 1,213
	5,529	0	5,529		
				(2420-2421-120-201-01)	
				.	
					5,000 * 3 * 10 * 12 = 1,800
				(2420-2421-120-202-01)	
					75,800 * 3 * 2 * 6 = 2,729
				(2420-2421-120-203-03)	
					= 1,000
5- :	98,994	0	98,994		
	64,460	0	64,460		
				(2420-2421-120-201-01)	
				.	15,000 * 200 = 3,000
				.	20,000 * 200 = 4,000
				.	(=57,460)
				-	100,000 * 14 * 14 = 19,600
				-	20,000 * 14 * 3 * 14 = 11,760
				-	30,000 * 14 * 5 = 2,100
				-	10,000,000 * 2 = 20,000

				-	100,000 * 8 * 5 = 4,000
가	34,534	0	34,534		
				(2420-2421-120-201-01)	
				. 가 가	15,000 * 400 = 6,000
				. 가	15,000 * 16 = 240
				. 가	100,000 * 10 * 18 = 18,000
				. 가	5,000 * 7 * 10 * 12 = 4,200
				(2420-2421-120-202-01)	
					75,800 * 3 * 3 * 6 = 4,094
				(2420-2421-120-202-03)	
					= 2,000
5- :	116,008	0	116,008		
	116,008	0	116,008		
				(2420-2421-120-201-01)	
				. 가	5,000,000 * 1 = 5,000
				. 가	1,000,000 * 3 = 3,000
				. 가	100,000 * 20 * 6 = 12,000
				. 가	5,000 * 12 * 10 * 12 = 7,200
				(2420-2421-120-202-01)	
					75,800 * 3 * 2 * 12 * 2 = 10,916
					75,800 * 3 * 2 * 15 = 6,822
				(2420-2421-120-202-03)	
					= 3,000
				(2420-2421-120-203-03)	

					30,000 * 30 * 3 = 2,700
				(2420-2421-120-301-10) 가	
					470,000 * 4가 * 12 * 2 = 45,120
					150,000 * 20 * 6 = 18,000
					1,500 * 500 * 3 = 2,250
6 :	199,712	0	199,712		
6- :	174,664	0	174,664		
	174,664	0	174,664		
				(2420-2428-120-201-01)	
				.	(=13,000)
				-	3,000,000 * 1 = 3,000
				- 가	10,000 * 500 * 2 = 10,000
				.	
					200,000 * 2 * 3 * 2 = 2,400
				. 가 (=50,000)	
				-	740,000 * 20m ² = 14,800
				- 가	800,000 * 20m ² = 16,000
				-	= 19,200
				.	
					5,000 * 8 * 15 * 12 = 7,200
				(2420-2428-120-201-02)	= 50,000
				(2420-2428-120-202-01)	
					75,800 * 4 * 20 = 6,064
				(2420-2428-120-202-03)	
				가	= 6,000

				() = 6,000
				(2420-2428-120-203-03)
				= 2,000
				(2420-2428-120-301-12)
				가
				100,000 * 4 * 5 = 2,000
				(2420-2428-220-207-01)
				SPC = 30,000
6- :	25,048	0	25,048	
	18,548	0	18,548	
				(2420-2428-120-201-01)
				· , ,
				2,000 * 100 * 15 = 3,000
				(2420-2428-120-202-01)
				75,800 * 3 * 20 = 4,548
				(2420-2428-120-203-03)
				= 11,000
	6,500	0	6,500	
				(2420-2428-120-201-01)
				·
				5,000 * 5 * 15 * 12 = 4,500
				(2420-2428-120-203-03)
				= 2,000
7 :	648,413	0	648,413	
7- :	586,547	0	586,547	
	20,548	0	20,548	
				(2420-2427-120-202-01)

					75,800 * 3 * 2 * 10 =	4,548
				(2420-2427-120-203-03)		
					=	15,000
					=	1,000
	551,439	0	551,439			
				(2420-2427-120-201-01)		
				·	(=7,000)	
				-	2,000 * 500 * 2 =	2,000
				-	100 * 50 * 500 * 2 =	5,000
				· 가	(=12,000)	
				-	2,000,000 * 2 * 2 =	8,000
				-	100 * 40 * 500 * 2 =	4,000
				·	(=10,000)	
				-	2,000 * 5,000 =	10,000
				(2420-2427-120-202-01)		
				가		
					75,800 * 3 * 2 * 8 =	3,639
				(2420-2427-120-202-03)		
					=	5,000
					=	5,000
				(2420-2427-120-203-03)		
				가	=	1,000
				(2420-2427-120-301-10)		
				·	(=7,800)	
				·	300,000 * 8 * 2 =	4,800
				·	150,000 * 10 * 2 =	3,000
				(2420-2427-220-401-01)		
					=	500,000

	14,560	0	14,560	
				(2420-2427-120-201-01)
				. 70,000 * 26 * 8 = 14,560
7- :	61,866	0	61,866	
	61,866	0	61,866	
				(2420-2427-120-201-01)
				. (=4,000)
				- 2,000,000 * 2 * 1 = 4,000
				. 70,000 * 25 * 3 = 5,250
				(2420-2427-120-202-01)
				75,800 * 3 * 2 * 8 = 3,639
				75,800 * 2 * 3 * 3 = 1,365
				(2420-2427-120-203-03)
				= 1,000
				= 1,000
				(2420-2427-120-301-10)
				75,800 * 35 * 2 * 2 = 10,612
				(2420-2427-120-301-12)
				가 (=35,000)
				. 가(1) 2,500,000 * 10 = 25,000
				. 가(2) 250,000 * 2 * 2 * 10 = 10,000
	1,648,196	886,647	761,549	
				(2420-2421-120-201-01)
				. = 19,400
				. = 11,400
				(2420-2421-120-202-01)

					100,000 * 32 * 12 = 38,400
				(2420-2421-120-203-04)	
					(350,000 + 5,000 * 2) * 12 = 4,320
				(2420-2421-220-405-01)	
				()	1,400,000 * 1 = 1,400
				(2420-2427-120-201-01)	
				.	= 15,600
				.	= 11,000
				(2420-2427-120-202-01)	
					100,000 * 11 * 12 = 13,200
				(2420-2427-120-203-04)	
					250,000 * 12 = 3,000
				(2420-2427-220-405-01)	
				()	1,400,000 * 1 = 1,400
				(2420-2428-110-101-01)	
				(=830,691)	
				.	(=179,446)
				-	(3 ,1) 62,603,000 + 62,603,000 * 66% * 3% = 63,843
				-	(4 ,2)
					113,358,000 + 113,358,000 * 66% * 3% = 115,603
				.	(=651,245)
				- 5	2,863,100 * 5 * 12 * 1.03 = 176,940
				- 6	2,284,600 * 8 * 12 * 1.03 = 225,902
				- 7	1,755,800 * 9 * 12 * 1.03 = 195,316
				- 8	1,439,500 * 2 * 12 * 1.03 = 35,585
				- 9	1,416,000 * 1 * 12 * 1.03 = 17,502
					651,245,000 * 1/12 = 54,271
				(2420-2428-110-101-02)	

					(=115,839)				
				. 5	9,471 * 5	* 48	* 12	* 1.03 =	28,095
				. 6	8,036 * 8	* 48	* 12	* 1.03 =	38,141
				. 7	7,210 * 9	* 48	* 12	* 1.03 =	38,498
				. 8	6,461 * 2	* 48	* 12	* 1.03 =	7,667
				. 9	5,794 * 1	* 48	* 12	* 1.03 =	3,438
				가	(=17,809)				
				.	30,000 * 28	* 0.78	* 12 =		7,863
				.	20,000 * 28	* 1.48	* 12 =		9,946
					(=7,979)				
				.	47,700 * 28	* 0.20	* 4 =		1,069
				.	385,600 * 28	* 0.16	* 4 =		6,910
				가	(=29,520)				
				. 25		130,000 * 10	* 12 =		15,600
				. 20 25		110,000 * 2	* 12 =		2,640
				. 15 20		80,000 * 8	* 12 =		7,680
				. 10 15		60,000 * 5	* 12 =		3,600
						25,967,500 * 4.8%	* 12 * 1.03 =		15,406
				()	(=10,320)				
				. 5		50,000 * 3	* 12 =		1,800
				. 6 7		30,000 * 11	* 12 =		3,960
				. 가 ()		50,000 * 1	* 12 =		600
				. 가 ()		30,000 * 11	* 12 =		3,960
				(2420-2428-110-101-03)					
				()		130,000 * 28	* 12 =		43,680
				(2420-2428-110-101-04)					
				5		140,000 * 5	* 12 =		8,400
				6 7		130,000 * 17	* 12 =		26,520

				8 9	120,000 * 3 * 12 = 4,320
				(2420-2428-110-101-05) 가	
					651,245,000 * 1.2/12 = 65,125
				(2420-2428-110-101-06) 가	
					651,245,000 * 2/12 = 108,541
				(2420-2428-110-101-07) 가	
					179,446,000 * 66% * 10/360 = 3,290
					651,245,000 * 10/360 = 18,091
				(2420-2428-110-101-08)	
				() (=17,701)	
				. " " (17,336,500 + 17,336,500 * 70% * 3%) * 1 = 17,701	
				(2420-2428-120-201-01)	
				.	10,000 * 50 * 5 = 2,500
				.	= 12,000
				.	5,000 * 5 * 12 * 12 = 3,600
				(2420-2428-120-202-01)	
					100,000 * 18 * 12 = 21,600
				(2420-2428-120-203-01)	
				(3)	6,000,000 * 1 = 6,000
				(2420-2428-120-203-04)	
					350,000 * 12 = 4,200
				(2420-2428-120-204-01)	
				3	600,000 * 1 * 12 = 7,200
				4	350,000 * 2 * 12 = 8,400
				(2420-2428-120-204-02)	
				3	500,000 * 1 * 12 = 6,000
				4	400,000 * 2 * 12 = 9,600
				5	250,000 * 5 * 12 = 15,000

				6	155,000 * 8	* 12 =	14,880		
				7	140,000 * 9	* 12 =	15,120		
				8	105,000 * 3	* 12 =	3,780		
				9					
				(2420-2428-120-204-03)					
					(=15,000)				
				. 5	50,000 * 25	* 12 =	15,000		
				(2420-2428-220-405-01)					
					(A3) (=5,290)				
				.	4,290,000 * 1	=	4,290		
				.	1,000,000 * 1	=	1,000		
					677,000 * 1	=	677		
					726,000 * 1	=	726		
	350,000	0	350,000						
				(5110-5111-310-311-01)					
				'05		=	350,000		