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|-------------|----------------------|------------------|-----------|---------|
|             |                      | 6,321,690        | 6,284,138 | 37,552  |
|             |                      | [ 853,000]       |           |         |
|             |                      | [ 2,220,000]     |           |         |
|             |                      | [ 170,200]       |           |         |
|             |                      | [ 794,907]       |           |         |
|             |                      | [ 2,283,583]     |           |         |
|             |                      | 3,820,685        | 3,042,018 | 778,667 |
|             |                      | [ 2,220,000]     |           |         |
|             |                      | [ 600,317]       |           |         |
|             |                      | [ 1,000,368]     |           |         |
|             | 가                    | 83,000           | 94,283    | 11,283  |
|             | 가                    | 29,600           | 49,193    | 19,593  |
|             | 201                  | 14,100           | 10,520    | 3,580   |
|             | 01                   | 14,100           | 10,520    | 3,580   |
|             |                      | 6,600            |           |         |
|             | ○ 10,000 * 30 * 2 =  | 600              |           |         |
|             | ○ 50 * 10,000 * 4 =  | 2,000            |           |         |
|             | ○ 200,000 * 5 * 4 =  | 4,000            |           |         |
|             |                      | 7,500            |           |         |
|             | ○ 100,000 * 17 * 3 = | 5,100            |           |         |
|             | ○ 100,000 * 12 * 2 = | 2,400            |           |         |
|             | 301                  | 15,500           | 15,000    | 500     |
|             | 10                   | 500              | 0         | 500     |
|             | 가 가 5,000 * 50 * 2 = | 500              |           |         |
|             | 12                   | 15,000           | 15,000    |         |
|             | 가                    | 5,000,000 * 1 =  | 5,000     |         |
|             | 가                    | 10,000,000 * 1 = | 10,000    |         |
|             |                      | 30,000           | 25,000    | 5,000   |
|             | 307                  | 30,000           | 25,000    | 5,000   |
|             | 05                   | 30,000           | 25,000    | 5,000   |
|             |                      | 30,000           |           |         |

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|-------------|-----------------------|-----------------|--------|-------|
| ○           | 30,000,000 * 1 =      | 30,000          |        |       |
|             |                       | 1,900           | 5,450  | 3,550 |
| 101         |                       | 800             | 0      | 800   |
| 10          |                       | 800             | 0      | 800   |
|             |                       | 800             |        |       |
| ○           | 50,000 * 16 =         | 800             |        |       |
| 201         |                       | 1,100           | 5,450  | 4,350 |
| 01          |                       | 1,100           | 5,450  | 4,350 |
|             |                       | 400             |        |       |
| ○           | 50 * 4,000 =          | 200             |        |       |
| ○           | 200,000 * 1 =         | 200             |        |       |
|             |                       | 700             |        |       |
| ○           | 350,000 * 2 =         | 700             |        |       |
| 가           |                       | 21,500          | 14,640 | 6,860 |
| 202         |                       | 10,500          | 8,640  | 1,860 |
| 01          |                       | 10,500          | 8,640  | 1,860 |
|             |                       | 10,500          |        |       |
| ○           | 20,000 * 7 * 5 * 12 = | 8,400           |        |       |
| ○ 가         | 20,000 * 5 * 21 =     | 2,100           |        |       |
| 203         |                       | 11,000          | 6,000  | 5,000 |
| 03          |                       | 11,000          | 6,000  | 5,000 |
|             | ( )                   | 9,500,000 * 1 = | 9,500  |       |
|             |                       | 1,500,000 * 1 = | 1,500  |       |
|             |                       | 75,600          | 77,500 | 1,900 |
|             |                       | [ 7,500]        |        |       |
|             |                       | [ 68,100]       |        |       |
|             |                       | 10,600          | 11,500 | 900   |
| 201         |                       | 8,500           | 8,500  | 0     |
| 03          |                       | 8,500           | 8,500  |       |
|             |                       | 8,500           |        |       |

| · · ( ) · · |                   |              |           |         |
|-------------|-------------------|--------------|-----------|---------|
| ○           | 200,000 * 5 =     | 1,000        |           |         |
| ○           | 100,000 * 10 =    | 1,000        |           |         |
| ○ ( )       | 10,000 * 500 =    | 5,000        |           |         |
| ○           | 1,500,000 * 1 =   | 1,500        |           |         |
| 301         |                   | 2,100        | 3,000     | 900     |
| 10          |                   | 2,100        | 3,000     | 900     |
|             | 가                 | 2,100        |           |         |
| ○           | 70,000 * 15 * 2 = | 2,100        |           |         |
|             |                   | 15,000       | 16,000    | 1,000   |
|             |                   | [ 7,500]     |           |         |
|             |                   | [ 7,500]     |           |         |
| 307         |                   | 15,000       | 0         | 15,000  |
|             |                   | [ 7,500]     |           |         |
|             |                   | [ 7,500]     |           |         |
| 02          |                   | 15,000       | 0         | 15,000  |
|             | 15,000,000 * 1 =  | 15,000       |           |         |
|             |                   | [ 7,500]     |           |         |
|             |                   | [ 7,500]     |           |         |
|             |                   | 50,000       | 50,000    | 0       |
| 403         |                   | 50,000       | 50,000    | 0       |
| 02          |                   | 50,000       | 50,000    |         |
|             | 50,000,000 * 1 =  | 50,000       |           |         |
|             |                   | 3,662,085    | 2,870,235 | 791,850 |
|             |                   | [ 2,220,000] |           |         |
|             |                   | [ 592,817]   |           |         |
|             |                   | [ 849,268]   |           |         |
|             |                   | 172,000      | 1,600     | 170,400 |
| 201         |                   | 20,000       | 0         | 20,000  |
| 03          |                   | 20,000       | 0         | 20,000  |
|             | 20,000,000 * 1 =  | 20,000       |           |         |
| 207         |                   | 50,000       | 0         | 50,000  |

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|-------------|-------------------------|--------------|-------|-----------|
| 01          |                         | 50,000       | 0     | 50,000    |
|             | 50,000,000 * 1 =        | 50,000       |       |           |
| 301         |                         | 2,000        | 1,600 | 400       |
| 10          |                         | 2,000        | 1,600 | 400       |
|             | 가<br>100,000 * 10 * 2 = | 2,000        |       |           |
| 307         |                         | 100,000      | 0     | 100,000   |
| 08          |                         | 100,000      | 0     | 100,000   |
|             | 100,000,000 * 1 =       | 100,000      |       |           |
|             |                         | 2,950,000    | 0     | 2,950,000 |
|             |                         | [ 1,920,000] |       |           |
|             |                         | [ 480,000]   |       |           |
|             |                         | [ 550,000]   |       |           |
| 402         |                         | 2,950,000    | 0     | 2,950,000 |
|             |                         | [ 1,920,000] |       |           |
|             |                         | [ 480,000]   |       |           |
|             |                         | [ 550,000]   |       |           |
| 02          |                         | 2,950,000    | 0     | 2,950,000 |
|             | 1,420,000,000 * 1 =     | 1,420,000    |       |           |
|             |                         | [ 900,000]   |       |           |
|             |                         | [ 225,000]   |       |           |
|             |                         | [ 295,000]   |       |           |
|             | 1,530,000,000 * 1 =     | 1,530,000    |       |           |
|             |                         | [ 1,020,000] |       |           |
|             |                         | [ 255,000]   |       |           |
|             |                         | [ 255,000]   |       |           |
|             |                         | 500,000      | 0     | 500,000   |
|             |                         | [ 300,000]   |       |           |
|             |                         | [ 100,000]   |       |           |
|             |                         | [ 100,000]   |       |           |
| 401         |                         | 500,000      | 0     | 500,000   |
|             |                         | [ 300,000]   |       |           |

| • • ( ) • • |                      |            |        |         |
|-------------|----------------------|------------|--------|---------|
| 401         |                      | [ 100,000] |        |         |
|             |                      | [ 100,000] |        |         |
| 04          |                      | 500,000    | 0      | 500,000 |
|             | 500,000,000 * 1 =    | 500,000    |        |         |
|             |                      | [ 300,000] |        |         |
|             |                      | [ 100,000] |        |         |
|             |                      | [ 100,000] |        |         |
|             |                      | 5,835      | 34,635 | 28,800  |
|             |                      | [ 2,917]   |        |         |
|             |                      | [ 2,918]   |        |         |
| 307         |                      | 5,835      | 34,635 | 28,800  |
|             |                      | [ 2,917]   |        |         |
|             |                      | [ 2,918]   |        |         |
| 02          |                      | 5,835      | 34,635 | 28,800  |
|             | 5,835,000 * 1 =      | 5,835      |        |         |
|             |                      | [ 2,917]   |        |         |
|             |                      | [ 2,918]   |        |         |
|             |                      | 18,000     | 0      | 18,000  |
|             |                      | [ 9,000]   |        |         |
|             |                      | [ 9,000]   |        |         |
| 307         |                      | 18,000     | 0      | 18,000  |
|             |                      | [ 9,000]   |        |         |
|             |                      | [ 9,000]   |        |         |
| 02          |                      | 18,000     | 0      | 18,000  |
|             | ( 18,000,000 ) * 1 = | 18,000     |        |         |
|             |                      | [ 9,000]   |        |         |
|             |                      | [ 9,000]   |        |         |
| 5           | ( )                  | 12,450     | 0      | 12,450  |
| 201         |                      | 1,300      | 0      | 1,300   |
| 03          |                      | 1,300      | 0      | 1,300   |
| 5           |                      | 1,300      |        |         |
| o           | 200,000 * 5 =        | 1,000      |        |         |

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|-------------|------------------|------------|-----------|-----------|
| ○           | 50 * 6,000 =     | 300        |           |           |
| 401         |                  | 10,000     | 0         | 10,000    |
| 04          |                  | 10,000     | 0         | 10,000    |
|             | 10,000,000 * 1 = | 10,000     |           |           |
| 405         |                  | 1,150      | 0         | 1,150     |
| 01          |                  | 1,150      | 0         | 1,150     |
|             |                  | 1,150      |           |           |
| ○ (3M*5M)   | 350,000 * 3 =    | 1,050      |           |           |
| ○           | 100,000 * 1 =    | 100        |           |           |
|             |                  | 1,800      | 0         | 1,800     |
|             |                  | [ 900]     |           |           |
|             |                  | [ 900]     |           |           |
|             |                  | 1,800      | 0         | 1,800     |
| 307         |                  | [ 900]     |           |           |
|             |                  | [ 900]     |           |           |
| 02          |                  | 1,800      | 0         | 1,800     |
|             | 1,800,000 * 1 =  | 1,800      |           |           |
|             |                  | [ 900]     |           |           |
|             |                  | [ 900]     |           |           |
|             |                  | 2,000      | 0         | 2,000     |
| 202         |                  | 2,000      | 0         | 2,000     |
| 01          |                  | 2,000      | 0         | 2,000     |
|             | 2,000,000 * 1 =  | 2,000      |           |           |
|             |                  | 1,238,000  | 2,621,000 | 1,383,000 |
|             |                  | [ 853,000] |           |           |
|             |                  | [ 385,000] |           |           |
|             |                  | 1,218,000  | 2,621,000 | 1,403,000 |
|             |                  | [ 853,000] |           |           |
|             |                  | [ 365,000] |           |           |
|             |                  | 1,218,000  | 2,621,000 | 1,403,000 |
|             |                  | [ 853,000] |           |           |
|             |                  | [ 365,000] |           |           |

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|-------------|-------------------|------------|-----------|-----------|-----------|
|             |                   |            | 1,218,000 | 2,621,000 | 1,403,000 |
| 401         |                   | [ 853,000] |           |           |           |
|             |                   | [ 365,000] |           |           |           |
| 04          |                   | 898,000    | 898,000   | 2,621,000 | 1,723,000 |
|             | 898,000,000 * 1 = | 898,000    |           |           |           |
|             |                   | [ 629,000] |           |           |           |
|             |                   | [ 269,000] |           |           |           |
| 05          |                   | 300,000    | 300,000   | 0         | 300,000   |
|             | 300,000,000 * 1 = | 300,000    |           |           |           |
|             |                   | [ 210,000] |           |           |           |
|             |                   | [ 90,000]  |           |           |           |
| 06          |                   | 20,000     | 20,000    | 0         | 20,000    |
|             | 20,000,000 * 1 =  | 20,000     |           |           |           |
|             |                   | [ 14,000]  |           |           |           |
|             |                   | [ 6,000]   |           |           |           |
|             |                   |            | 20,000    | 0         | 20,000    |
|             |                   |            | 20,000    | 0         | 20,000    |
| 401         |                   | 20,000     | 20,000    | 0         | 20,000    |
| 04          |                   | 20,000     | 20,000    | 0         | 20,000    |
|             | 20,000,000 * 1 =  | 20,000     |           |           |           |
|             |                   |            | 82,678    | 61,772    | 20,906    |
|             |                   | [ 13,724]  |           |           |           |
|             |                   | [ 68,954]  |           |           |           |
|             |                   |            | 82,678    | 61,772    | 20,906    |
|             |                   | [ 13,724]  |           |           |           |
|             |                   | [ 68,954]  |           |           |           |
| LP가         |                   | 17,448     | 17,448    | 54,772    | 37,324    |
|             |                   | [ 8,724]   |           |           |           |
|             |                   | [ 8,724]   |           |           |           |
| 401         |                   | 17,448     | 17,448    | 47,772    | 30,324    |
|             |                   | [ 8,724]   |           |           |           |
|             |                   | [ 8,724]   |           |           |           |

| · · ( ) · · |                  |          |        |        |
|-------------|------------------|----------|--------|--------|
| 04          |                  | 17,448   | 47,448 | 30,000 |
| LP가         | 17,448,000 * 1 = | 17,448   |        |        |
|             |                  | [ 8,724] |        |        |
|             |                  | [ 8,724] |        |        |
| 가           |                  | 10,000   | 0      | 10,000 |
|             |                  | [ 5,000] |        |        |
|             |                  | [ 5,000] |        |        |
| 201         |                  | 10,000   | 0      | 10,000 |
|             |                  | [ 5,000] |        |        |
|             |                  | [ 5,000] |        |        |
| 01          | 가                | 10,000   | 0      | 10,000 |
|             | 10,000,000 * 1 = | 10,000   |        |        |
|             |                  | [ 5,000] |        |        |
|             |                  | [ 5,000] |        |        |
|             |                  | 24,580   | 7,000  | 17,580 |
| 201         |                  | 19,680   | 1,500  | 18,180 |
| 01          |                  | 11,800   | 0      | 11,800 |
|             |                  | 11,500   |        |        |
| ㅇ가          | 5,500 * 1,000 =  | 5,500    |        |        |
| ㅇ           | 1,500 * 4,000 =  | 6,000    |        |        |
|             |                  | 300      |        |        |
| ㅇ           | 150,000 * 2 =    | 300      |        |        |
| 02          |                  | 6,380    | 0      | 6,380  |
| 가           | 15,950 * 400 =   | 6,380    |        |        |
| 03          |                  | 1,500    | 1,500  |        |
| 가           | 1,500,000 * 1 =  | 1,500    |        |        |
| 206         |                  | 500      | 500    | 0      |
| 01          |                  | 500      | 500    |        |
|             | 5,000 * 100 =    | 500      |        |        |
| 301         |                  | 4,400    | 5,000  | 600    |
| 10          |                  | 4,400    | 5,000  | 600    |



| · · ( ) · · |                        |            |         |         |
|-------------|------------------------|------------|---------|---------|
|             |                        | 4,400      |         |         |
| ○가          | 5,000 * 6 * 20 * 4 =   | 2,400      |         |         |
| ○가          | 가<br>5,000 * 200 * 2 = | 2,000      |         |         |
|             |                        | 28,650     | 0       | 28,650  |
| 402         |                        | 28,650     | 0       | 28,650  |
| 02          |                        | 28,650     | 0       | 28,650  |
| 100         | 2,865,000 * 10 =       | 28,650     |         |         |
|             |                        | 2,000      | 0       | 2,000   |
| 202         |                        | 2,000      | 0       | 2,000   |
| 01          |                        | 2,000      | 0       | 2,000   |
|             | 20,000 * 4 * 25 =      | 2,000      |         |         |
|             |                        | 1,148,108  | 527,648 | 620,460 |
|             |                        | [ 170,200] |         |         |
|             |                        | [ 180,866] |         |         |
|             |                        | [ 797,042] |         |         |
|             |                        | 49,400     | 50,100  | 700     |
|             |                        | [ 24,000]  |         |         |
|             |                        | [ 25,400]  |         |         |
|             |                        | 1,400      | 2,100   | 700     |
| 201         |                        | 1,400      | 2,100   | 700     |
| 01          |                        | 1,400      | 2,100   | 700     |
|             |                        | 1,400      |         |         |
| ○           | 70,000 * 5 * 4 =       | 1,400      |         |         |
|             |                        | 8,000      | 8,000   | 0       |
|             |                        | [ 4,000]   |         |         |
|             |                        | [ 4,000]   |         |         |
| 307         |                        | 8,000      | 8,000   | 0       |
|             |                        | [ 4,000]   |         |         |
|             |                        | [ 4,000]   |         |         |
| 02          |                        | 8,000      | 8,000   |         |
|             | 8,000,000 * 1 =        | 8,000      |         |         |

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|-------------|--------------------|-----------|--------|--------|
|             |                    | [ 4,000]  |        |        |
|             |                    | [ 4,000]  |        |        |
|             |                    | 40,000    | 0      | 40,000 |
|             |                    | [ 20,000] |        |        |
|             |                    | [ 20,000] |        |        |
| 307         |                    | 40,000    | 0      | 40,000 |
|             |                    | [ 20,000] |        |        |
|             |                    | [ 20,000] |        |        |
| 02          |                    | 40,000    | 0      | 40,000 |
|             | 40,000,000 * 1 =   | 40,000    |        |        |
|             |                    | [ 20,000] |        |        |
|             |                    | [ 20,000] |        |        |
|             |                    | 61,775    | 86,509 | 24,734 |
|             |                    | 31,100    | 60,834 | 29,734 |
| 201         |                    | 1,100     | 10,834 | 9,734  |
| 02          |                    | 1,100     | 0      | 1,100  |
|             |                    | 1,100     |        |        |
| ○           | 250,000 * 2 =      | 500       |        |        |
| ○           | 600,000 * 1 =      | 600       |        |        |
| 401         |                    | 30,000    | 50,000 | 20,000 |
| 04          |                    | 30,000    | 50,000 | 20,000 |
|             | 30,000,000 * 1 =   | 30,000    |        |        |
|             |                    | 28,675    | 25,675 | 3,000  |
| 201         |                    | 675       | 675    | 0      |
| 01          |                    | 675       | 675    |        |
|             |                    | 675       |        |        |
| ○           | 15,000 * 45 =      | 675       |        |        |
| 301         |                    | 7,000     | 4,000  | 3,000  |
| 10          |                    | 7,000     | 4,000  | 3,000  |
|             |                    | 7,000     |        |        |
| ○           | 100,000 * 20 * 2 = | 4,000     |        |        |

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|-------------|--------------------|------------|---------|---------|
| ○           | 100,000 * 15 * 2 = | 3,000      |         |         |
| 307         |                    | 21,000     | 21,000  | 0       |
| 04          |                    | 21,000     | 21,000  |         |
|             |                    | 21,000     |         |         |
| ○           | 5,000,000 * 1 =    | 5,000      |         |         |
| ○           | 10,000,000 * 1 =   | 10,000     |         |         |
| ○           | 가 6,000,000 * 1 =  | 6,000      |         |         |
|             |                    | 2,000      | 0       | 2,000   |
| 202         |                    | 2,000      | 0       | 2,000   |
| 01          |                    | 2,000      | 0       | 2,000   |
|             | 2,000,000 * 1 =    | 2,000      |         |         |
|             |                    | 1,036,933  | 391,039 | 645,894 |
|             |                    | [ 170,200] |         |         |
|             |                    | [ 156,866] |         |         |
|             |                    | [ 709,867] |         |         |
|             |                    | 460,000    | 347,539 | 112,461 |
|             |                    | [ 170,200] |         |         |
|             |                    | [ 59,800]  |         |         |
|             |                    | [ 230,000] |         |         |
| 101         |                    | 460,000    | 347,539 | 112,461 |
|             |                    | [ 170,200] |         |         |
|             |                    | [ 59,800]  |         |         |
|             |                    | [ 230,000] |         |         |
| 10          | 460,000,000 * 1 =  | 460,000    | 347,539 | 112,461 |
|             |                    | 460,000    |         |         |
|             |                    | [ 170,200] |         |         |
|             |                    | [ 59,800]  |         |         |
|             |                    | [ 230,000] |         |         |
|             |                    | 165,333    | 0       | 165,333 |
|             |                    | [ 82,666]  |         |         |
|             |                    | [ 82,667]  |         |         |

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|-------------|-------------------|-----------|--------|---------|
| 307         |                   | 165,333   | 0      | 165,333 |
|             |                   | [ 82,666] |        |         |
|             |                   | [ 82,667] |        |         |
| 02          |                   | 165,333   | 0      | 165,333 |
|             | 165,333,000 * 1 = | 165,333   |        |         |
|             |                   | [ 82,666] |        |         |
|             |                   | [ 82,667] |        |         |
|             |                   | 33,600    | 43,500 | 9,900   |
|             |                   | [ 14,400] |        |         |
|             |                   | [ 19,200] |        |         |
| 307         |                   | 33,600    | 42,000 | 8,400   |
|             |                   | [ 14,400] |        |         |
|             |                   | [ 19,200] |        |         |
| 02          |                   | 33,600    | 42,000 | 8,400   |
|             | 33,600,000 * 1 =  | 33,600    |        |         |
|             |                   | [ 14,400] |        |         |
|             |                   | [ 19,200] |        |         |
| 2008        |                   | 50,000    | 0      | 50,000  |
| 403         |                   | 50,000    | 0      | 50,000  |
| 02          |                   | 50,000    | 0      | 50,000  |
| 2008        | 50,000,000 * 1 =  | 50,000    |        |         |
|             |                   | 28,000    | 0      | 28,000  |
| 101         |                   | 2,000     | 0      | 2,000   |
| 10          |                   | 2,000     | 0      | 2,000   |
|             | 50,000 * 40 * 1 = | 2,000     |        |         |
| 307         |                   | 26,000    | 0      | 26,000  |
| 05          |                   | 26,000    | 0      | 26,000  |
|             | 26,000,000 * 1 =  | 26,000    |        |         |
|             |                   | 300,000   | 0      | 300,000 |
| 402         |                   | 300,000   | 0      | 300,000 |
| 01          |                   | 300,000   | 0      | 300,000 |

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| · · ( ) · · |                       |         |        |       |
|-------------|-----------------------|---------|--------|-------|
|             | 300,000,000 * 1 =     | 300,000 |        |       |
|             | ( )                   | 32,219  | 31,700 | 519   |
|             |                       | 7,200   | 7,200  | 0     |
|             |                       | 7,200   | 7,200  | 0     |
| 203         |                       | 7,200   | 7,200  | 0     |
| 01          |                       | 3,000   | 3,000  |       |
|             | 3,000,000 * 1 =       | 3,000   |        |       |
| 04          |                       | 4,200   | 4,200  |       |
|             | 350,000 * 12 =        | 4,200   |        |       |
|             |                       | 25,019  | 24,500 | 519   |
|             |                       | 25,019  | 24,500 | 519   |
| 201         |                       | 14,219  | 10,820 | 3,399 |
| 01          |                       | 14,219  | 10,820 | 3,399 |
|             |                       | 9,899   |        |       |
| ○           | 693,250 * 12 =        | 8,319   |        |       |
| ○           | 1,580,000 * 1 =       | 1,580   |        |       |
|             |                       | 4,320   |        |       |
| ○           | 5,000 * 18 * 4 * 12 = | 4,320   |        |       |
| 202         |                       | 10,800  | 13,680 | 2,880 |
| 01          |                       | 10,800  | 13,680 | 2,880 |
|             | 50,000 * 18 * 12 =    | 10,800  |        |       |

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| · · ( ) · ·         |  |              |            |            |
|---------------------|--|--------------|------------|------------|
|                     |  | 6,812,448    | 18,047,820 | 11,235,372 |
|                     |  | [ 1,370,000] |            |            |
|                     |  | [ 2,500]     |            |            |
|                     |  | [ 5,439,948] |            |            |
| ·                   |  | 1,000,000    | 1,986,000  | 986,000    |
|                     |  | 1,000,000    | 1,986,000  | 986,000    |
|                     |  | 1,000,000    | 1,000,000  | 0          |
| 307                 |  | 1,000,000    | 1,000,000  | 0          |
| 08                  |  | 1,000,000    | 1,000,000  |            |
| 1,000,000,000 * 1 = |  | 1,000,000    |            |            |
|                     |  | 170,000      | 150,000    | 20,000     |
|                     |  | 170,000      | 150,000    | 20,000     |
| ( 가 )               |  | 20,000       | 0          | 20,000     |
| 403                 |  | 20,000       | 0          | 20,000     |
| 02                  |  | 20,000       | 0          | 20,000     |
| 20,000,000 * 1 =    |  | 20,000       |            |            |
| ( 가 )               |  | 100,000      | 100,000    | 0          |
| 403                 |  | 100,000      | 100,000    | 0          |
| 02                  |  | 100,000      | 100,000    |            |
| 100,000,000 * 1 =   |  | 100,000      |            |            |
| ( 가 )               |  | 30,000       | 30,000     | 0          |
| 403                 |  | 30,000       | 30,000     | 0          |
| 02                  |  | 30,000       | 30,000     |            |
| 30,000,000 * 1 =    |  | 30,000       |            |            |
| 가 ( 가 )             |  | 20,000       | 20,000     | 0          |
| 403                 |  | 20,000       | 20,000     | 0          |
| 02                  |  | 20,000       | 20,000     |            |
| 가 20,000,000 * 1 =  |  | 20,000       |            |            |
| ·                   |  | 2,657,940    | 13,135,700 | 10,477,760 |
|                     |  | [ 370,000]   |            |            |
|                     |  | [ 2,287,940] |            |            |
| (IT)                |  | 605,000      | 2,025,000  | 1,420,000  |

| · · ( ) · · |                   |            |            |           |
|-------------|-------------------|------------|------------|-----------|
| (IT)        |                   | [ 370,000] |            |           |
|             |                   | [ 235,000] |            |           |
| S/W         |                   | 555,000    | 0          | 555,000   |
|             |                   | [ 370,000] |            |           |
|             |                   | [ 185,000] |            |           |
| 307         |                   | 555,000    | 0          | 555,000   |
|             |                   | [ 370,000] |            |           |
|             |                   | [ 185,000] |            |           |
| 02          |                   | 555,000    | 0          | 555,000   |
| S/W         | 555,000,000 * 1 = | 555,000    |            |           |
|             |                   | [ 370,000] |            |           |
|             |                   | [ 185,000] |            |           |
| ( 가 )       | (ITRC)            | 50,000     | 50,000     | 0         |
| 403         |                   | 50,000     | 50,000     | 0         |
| 02          |                   | 50,000     | 50,000     |           |
|             | 50,000,000 * 1 =  | 50,000     |            |           |
|             |                   | 1,992,940  | 11,050,700 | 9,057,760 |
|             |                   | 400,000    | 600,000    | 200,000   |
| 306         |                   | 400,000    | 0          | 400,000   |
| 01          |                   | 400,000    | 0          | 400,000   |
|             | 400,000,000 * 1 = | 400,000    |            |           |
|             | ( 가 )             | 70,000     | 50,000     | 20,000    |
| 403         |                   | 70,000     | 50,000     | 20,000    |
| 02          |                   | 70,000     | 50,000     | 20,000    |
|             | 70,000,000 * 1 =  | 70,000     |            |           |
|             | ( 가 )             | 150,000    | 150,000    | 0         |
| 403         |                   | 150,000    | 150,000    | 0         |
| 02          |                   | 150,000    | 150,000    |           |
|             | 150,000,000 * 1 = | 150,000    |            |           |
|             | ( 가 )             | 200,000    | 0          | 200,000   |
| 403         |                   | 200,000    | 0          | 200,000   |
| 02          |                   | 200,000    | 0          | 200,000   |

| · · ( ) · · |                        |         |           |         |
|-------------|------------------------|---------|-----------|---------|
|             | 200,000,000 * 1 =      | 200,000 |           |         |
|             | RIC ( 가 )              | 50,000  | 0         | 50,000  |
| 403         |                        | 50,000  | 0         | 50,000  |
| 02          |                        | 50,000  | 0         | 50,000  |
|             | RIC 50,000,000 * 1 =   | 50,000  |           |         |
|             |                        | 500,000 | 0         | 500,000 |
| 306         |                        | 500,000 | 0         | 500,000 |
| 01          |                        | 500,000 | 0         | 500,000 |
|             | 500,000,000 * 1 =      | 500,000 |           |         |
|             |                        | 50,000  | 30,000    | 20,000  |
| 402         |                        | 50,000  | 30,000    | 20,000  |
| 01          |                        | 50,000  | 30,000    | 20,000  |
|             | 50,000,000 * 1 =       | 50,000  |           |         |
|             |                        | 12,240  | 0         | 12,240  |
| 201         |                        | 12,240  | 0         | 12,240  |
| 01          |                        | 12,240  | 0         | 12,240  |
|             |                        | 2,240   |           |         |
| ○           | 70,000 * 16 * 2 =      | 2,240   |           |         |
|             |                        | 10,000  |           |         |
| ○           | 10,000,000 * 1 =       | 10,000  |           |         |
|             | ( ) ( 가 )              | 500,000 | 1,000,000 | 500,000 |
| 306         |                        | 500,000 | 1,000,000 | 500,000 |
| 01          |                        | 500,000 | 1,000,000 | 500,000 |
|             | ( ) 500,000,000 * 1 =  | 500,000 |           |         |
|             | (RIC)                  | 50,000  | 0         | 50,000  |
| 403         |                        | 50,000  | 0         | 50,000  |
| 02          |                        | 50,000  | 0         | 50,000  |
|             | (RIC) 50,000,000 * 1 = | 50,000  |           |         |
|             |                        | 10,700  | 6,700     | 4,000   |
| 202         |                        | 9,200   | 5,200     | 4,000   |



| · · ( ) · · |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
| 01          |                   | 9,200      | 5,200   | 4,000   |
|             | 9,200,000 * 1 =   | 9,200      |         |         |
| 203         |                   | 1,500      | 1,500   | 0       |
| 03          |                   | 1,500      | 1,500   |         |
|             | 1,500,000 * 1 =   | 1,500      |         |         |
|             |                   | 60,000     | 60,000  | 0       |
| ( 가 )       |                   | 60,000     | 60,000  | 0       |
| 403         |                   | 60,000     | 60,000  | 0       |
| 02          |                   | 60,000     | 60,000  |         |
|             | 60,000,000 * 1 =  | 60,000     |         |         |
|             |                   | 405,810    | 382,960 | 22,850  |
|             |                   | [ 2,500]   |         |         |
|             |                   | [ 403,310] |         |         |
|             |                   | 329,430    | 307,960 | 21,470  |
|             |                   | 153,930    | 3,960   | 149,970 |
| 201         |                   | 145,930    | 3,960   | 141,970 |
| 01          |                   | 75,930     | 3,960   | 71,970  |
|             |                   | 70,960     |         |         |
| ○           | 3,960,000 * 1 =   | 3,960      |         |         |
| ○           | 3,500,000 * 2 =   | 7,000      |         |         |
| ○KETI       | 60,000,000 * 1 =  | 60,000     |         |         |
|             |                   | 4,970      |         |         |
| ○           | 70,000 * 7 * 3 =  | 1,470      |         |         |
| ○           | 70,000 * 6 * 5 =  | 2,100      |         |         |
| ○           | 70,000 * 10 * 2 = | 1,400      |         |         |
| 03          |                   | 70,000     | 0       | 70,000  |
|             |                   | 70,000     |         |         |
| ○           | 15,000,000 * 2 =  | 30,000     |         |         |
| ○           | 10,000,000 * 1 =  | 10,000     |         |         |

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| • • ( ) • • |                      |        |         |         |
|-------------|----------------------|--------|---------|---------|
| ○           | 30,000,000 * 1 =     | 30,000 |         |         |
| 301         |                      | 8,000  | 0       | 8,000   |
| 12          |                      | 8,000  | 0       | 8,000   |
|             | 200,000 * 10 * 4 =   | 8,000  |         |         |
|             |                      | 20,000 | 30,000  | 10,000  |
| 303         |                      | 10,000 | 10,000  | 0       |
| 01          |                      | 10,000 | 10,000  |         |
|             | ( ) 10,000,000 * 1 = | 10,000 |         |         |
| 402         |                      | 10,000 | 20,000  | 10,000  |
| 01          |                      | 10,000 | 20,000  | 10,000  |
|             | ( ) 10,000,000 * 1 = | 10,000 |         |         |
|             |                      | 55,000 | 200,000 | 145,000 |
| 402         |                      | 55,000 | 200,000 | 145,000 |
| 01          |                      | 55,000 | 200,000 | 145,000 |
|             | ( ) 50,000,000 * 1 = | 50,000 |         |         |
|             | ( ) 5,000,000 * 1 =  | 5,000  |         |         |
|             |                      | 90,500 | 67,500  | 23,000  |
| 402         |                      | 90,500 | 67,500  | 23,000  |
| 01          |                      | 90,500 | 67,500  | 23,000  |
|             | 1,000,000 * 12 * 4 = | 48,000 |         |         |
|             | ( )                  | 22,500 |         |         |
| ○           | 50,000 * 20 * 9 =    | 9,000  |         |         |
| ○           | 50,000 * 20 * 9 =    | 9,000  |         |         |
| ○           | 50,000 * 10 * 9 =    | 4,500  |         |         |
|             | ( )                  | 20,000 |         |         |
| ○           | 50,000 * 20 * 4 =    | 4,000  |         |         |
| ○           | 400,000 * 10 * 4 =   | 16,000 |         |         |
|             |                      | 10,000 | 6,500   | 3,500   |
| 202         |                      | 10,000 | 6,500   | 3,500   |
| 01          |                      | 10,000 | 6,500   | 3,500   |

| • • ( ) • • |                   |           |        |       |
|-------------|-------------------|-----------|--------|-------|
|             | 10,000,000 * 1 =  | 10,000    |        |       |
|             |                   | 76,380    | 75,000 | 1,380 |
|             |                   | [ 2,500]  |        |       |
|             |                   | [ 73,880] |        |       |
|             |                   | 20,000    | 20,000 | 0     |
| 307         |                   | 20,000    | 20,000 | 0     |
| 02          |                   | 20,000    | 20,000 |       |
|             | 20,000,000 * 1 =  | 20,000    |        |       |
|             |                   | 50,880    | 50,000 | 880   |
| 201         |                   | 880       | 0      | 880   |
| 01          |                   | 880       | 0      | 880   |
|             |                   | 600       |        |       |
| ○           | 100,000 * 3 * 2 = | 600       |        |       |
|             |                   | 280       |        |       |
| ○           | 70,000 * 4 * 1 =  | 280       |        |       |
| 402         |                   | 50,000    | 50,000 | 0     |
| 01          |                   | 50,000    | 50,000 |       |
|             | 50,000,000 * 1 =  | 50,000    |        |       |
|             |                   | 5,000     | 5,000  | 0     |
|             |                   | [ 2,500]  |        |       |
|             |                   | [ 2,500]  |        |       |
| 402         |                   | 5,000     | 5,000  | 0     |
|             |                   | [ 2,500]  |        |       |
|             |                   | [ 2,500]  |        |       |
| 01          |                   | 5,000     | 5,000  |       |
|             | 5,000,000 * 1 =   | 5,000     |        |       |
|             |                   | [ 2,500]  |        |       |
|             |                   | [ 2,500]  |        |       |
|             |                   | 500       | 0      | 500   |
| 202         |                   | 500       | 0      | 500   |
| 01          |                   | 500       | 0      | 500   |
|             | 500,000 * 1 =     | 500       |        |       |

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|-------------|-------|---------------------|--------------|-----------|
|             |       | 2,550,000           | 2,379,000    | 171,000   |
|             |       | [ 1,000,000]        |              |           |
|             |       | [ 1,550,000]        |              |           |
|             |       | 2,500,000           | 2,350,000    | 150,000   |
|             |       | [ 1,000,000]        |              |           |
|             |       | [ 1,500,000]        |              |           |
|             | R&D   | 2,500,000           | 2,350,000    | 150,000   |
|             |       | [ 1,000,000]        |              |           |
|             |       | [ 1,500,000]        |              |           |
|             | 306   | 2,500,000           | 0            | 2,500,000 |
|             |       | [ 1,000,000]        |              |           |
|             |       | [ 1,500,000]        |              |           |
|             | 01    | 2,500,000           | 0            | 2,500,000 |
|             | R&D   | 2,500,000,000 * 1 = | 2,500,000    |           |
|             |       |                     | [ 1,000,000] |           |
|             |       |                     | [ 1,500,000] |           |
|             |       | 50,000              | 29,000       | 21,000    |
|             | ( 가 ) | 50,000              | 29,000       | 21,000    |
|             | 403   | 50,000              | 29,000       | 21,000    |
|             | 02    | 50,000              | 29,000       | 21,000    |
|             |       | 50,000,000 * 1 =    | 50,000       |           |
|             | ( )   | 28,698              | 14,160       | 14,538    |
|             |       | 4,200               | 3,000        | 1,200     |
|             |       | 4,200               | 3,000        | 1,200     |
|             | 203   | 4,200               | 3,000        | 1,200     |
|             | 04    | 4,200               | 3,000        | 1,200     |
|             |       | 350,000 * 12 =      | 4,200        |           |
|             |       | 24,498              | 11,160       | 13,338    |
|             |       | 24,498              | 11,160       | 13,338    |
|             | 201   | 12,898              | 9,750        | 3,148     |
|             | 01    | 12,898              | 9,750        | 3,148     |
|             |       | 10,548              |              |           |

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|--|-----|------------------|--------|-------|--------|
|  | ○   | 4,000,000 * 1 =  | 4,000  |       |        |
|  | ○   | 3,000,000 * 1 =  | 3,000  |       |        |
|  | ○   | 3,548,000 * 1 =  | 3,548  |       |        |
|  |     |                  | 2,350  |       |        |
|  | ○   | 2,350,000 * 1 =  | 2,350  |       |        |
|  | 202 |                  | 11,600 | 1,410 | 10,190 |
|  | 01  |                  | 11,600 | 1,410 | 10,190 |
|  |     | 11,600,000 * 1 = | 11,600 |       |        |

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|-------------|---------------------|--------------|------------|-----------|
|             |                     | 8,166,465    | 11,791,131 | 3,624,666 |
|             |                     | [ 826,585]   |            |           |
|             |                     | [ 2,390,500] |            |           |
|             |                     | [ 2,000]     |            |           |
|             |                     | [ 872,488]   |            |           |
|             |                     | [ 4,074,892] |            |           |
|             |                     | 3,091,720    | 4,461,000  | 1,369,280 |
|             |                     | [ 40,000]    |            |           |
|             |                     | [ 2,258,000] |            |           |
|             |                     | [ 189,900]   |            |           |
|             |                     | [ 603,820]   |            |           |
|             |                     | 325,100      | 2,403,200  | 2,078,100 |
|             |                     | [ 100,000]   |            |           |
|             |                     | [ 54,900]    |            |           |
|             |                     | [ 170,200]   |            |           |
|             |                     | 173,000      | 172,500    | 500       |
|             |                     | [ 49,500]    |            |           |
|             |                     | [ 123,500]   |            |           |
| 201         |                     | 4,000        | 0          | 4,000     |
| 01          |                     | 4,000        | 0          | 4,000     |
|             | 가<br>20,000 * 200 = | 4,000        |            |           |
| 301         |                     | 4,000        | 7,500      | 3,500     |
| 10          |                     | 4,000        | 7,500      | 3,500     |
|             | 80,000 * 25 * 2 =   | 4,000        |            |           |
| 402         |                     | 165,000      | 165,000    | 0         |
|             |                     | [ 49,500]    |            |           |
|             |                     | [ 115,500]   |            |           |
| 01          |                     | 165,000      | 165,000    |           |
|             | 165,000,000 * 1 =   | 165,000      |            |           |
|             |                     | [ 49,500]    |            |           |
|             |                     | [ 115,500]   |            |           |
|             |                     | 18,000       | 5,000      | 13,000    |

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|-------------|--------------------|--------------|-----------|---------|
|             |                    | [ 5,400]     |           |         |
|             |                    | [ 12,600]    |           |         |
| 307         |                    | 18,000       | 5,000     | 13,000  |
|             |                    | [ 5,400]     |           |         |
|             |                    | [ 12,600]    |           |         |
| 04          |                    | 18,000       | 5,000     | 13,000  |
|             | 18,000,000 * 1 =   | 18,000       |           |         |
|             |                    | [ 5,400]     |           |         |
|             |                    | [ 12,600]    |           |         |
|             |                    | 30,000       | 0         | 30,000  |
| 401         |                    | 30,000       | 0         | 30,000  |
|             |                    | 30,000       | 0         | 30,000  |
| 04          |                    | 30,000       | 0         | 30,000  |
|             | 30,000,000 * 1 =   | 30,000       |           |         |
|             |                    | 100,000      | 400,000   | 300,000 |
|             |                    | [ 100,000]   |           |         |
| 402         |                    | 100,000      | 400,000   | 300,000 |
|             |                    | [ 100,000]   |           |         |
| 01          |                    | 100,000      | 400,000   | 300,000 |
|             | 100,000,000 * 1 =  | 100,000      |           |         |
|             |                    | [ 100,000]   |           |         |
|             |                    | 4,100        | 4,100     | 0       |
| 202         |                    | 2,600        | 2,600     | 0       |
|             |                    | 2,600        | 2,600     |         |
| 01          |                    | 2,600        | 2,600     |         |
|             | 130,000 * 2 * 10 = | 2,600        |           |         |
| 203         |                    | 1,500        | 1,500     | 0       |
|             |                    | 1,500        | 1,500     |         |
| 03          |                    | 1,500        | 1,500     |         |
|             | 1,500,000 * 1 =    | 1,500        |           |         |
|             |                    | 2,766,620    | 2,057,800 | 708,820 |
|             |                    | [ 40,000]    |           |         |
|             |                    | [ 2,158,000] |           |         |
|             |                    | [ 135,000]   |           |         |
|             |                    | [ 433,620]   |           |         |

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|-------------|---------------------|--------------|-----------|---------|
|             |                     | 2,322,000    | 1,818,000 | 504,000 |
|             |                     | [ 1,858,000] |           |         |
|             |                     | [ 116,000]   |           |         |
|             |                     | [ 348,000]   |           |         |
| 301         |                     | 2,000        | 25,000    | 23,000  |
|             |                     | [ 2,000]     |           |         |
| 10          |                     | 2,000        | 0         | 2,000   |
|             | 2,000,000 * 1 =     | 2,000        |           |         |
|             |                     | [ 2,000]     |           |         |
| 307         |                     | 15,000       | 7,000     | 8,000   |
|             |                     | [ 12,000]    |           |         |
|             |                     | [ 750]       |           |         |
|             |                     | [ 2,250]     |           |         |
| 02          |                     | 15,000       | 7,000     | 8,000   |
|             | 3,000,000 * 1 =     | 3,000        |           |         |
|             |                     | [ 2,400]     |           |         |
|             |                     | [ 150]       |           |         |
|             |                     | [ 450]       |           |         |
|             | 12,000,000 * 1 =    | 12,000       |           |         |
|             |                     | [ 9,600]     |           |         |
|             |                     | [ 600]       |           |         |
|             |                     | [ 1,800]     |           |         |
| 401         |                     | 2,305,000    | 1,381,500 | 923,500 |
|             |                     | [ 1,844,000] |           |         |
|             |                     | [ 115,250]   |           |         |
|             |                     | [ 345,750]   |           |         |
| 04          |                     | 2,085,000    | 1,204,000 | 881,000 |
|             | 2,085,000,000 * 1 = | 2,085,000    |           |         |
|             |                     | [ 1,668,000] |           |         |
|             |                     | [ 104,250]   |           |         |
|             |                     | [ 312,750]   |           |         |
| 05          |                     | 220,000      | 150,000   | 70,000  |



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| • • ( ) • • |                   |            |        |         |
|-------------|-------------------|------------|--------|---------|
|             | 220,000,000 * 1 = | 220,000    |        |         |
|             |                   | [ 176,000] |        |         |
|             |                   | [ 11,000]  |        |         |
|             |                   | [ 33,000]  |        |         |
|             |                   | 375,000    | 0      | 375,000 |
|             |                   | [ 300,000] |        |         |
|             |                   | [ 19,000]  |        |         |
|             |                   | [ 56,000]  |        |         |
| 403         |                   | 375,000    | 0      | 375,000 |
|             |                   | [ 300,000] |        |         |
|             |                   | [ 19,000]  |        |         |
|             |                   | [ 56,000]  |        |         |
| 02          |                   | 375,000    | 0      | 375,000 |
|             | 375,000,000 * 1 = | 375,000    |        |         |
|             |                   | [ 300,000] |        |         |
|             |                   | [ 19,000]  |        |         |
|             |                   | [ 56,000]  |        |         |
|             |                   | 10,500     | 13,500 | 3,000   |
| 201         |                   | 6,500      | 6,000  | 500     |
| 01          |                   | 6,500      | 6,000  | 500     |
|             | 13,000 * 500 =    | 6,500      |        |         |
| 301         |                   | 4,000      | 7,500  | 3,500   |
| 10          |                   | 4,000      | 7,500  | 3,500   |
|             | 80,000 * 25 * 2 = | 4,000      |        |         |
|             |                   | 56,000     | 22,400 | 33,600  |
|             |                   | [ 40,000]  |        |         |
|             |                   | [ 16,000]  |        |         |
| 402         |                   | 56,000     | 22,400 | 33,600  |
|             |                   | [ 40,000]  |        |         |
|             |                   | [ 16,000]  |        |         |
| 01          |                   | 56,000     | 22,400 | 33,600  |
|             | 56,000,000 * 1 =  | 56,000     |        |         |

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| · · ( ) · · |                   |            |           |           |
|-------------|-------------------|------------|-----------|-----------|
|             |                   | [ 40,000]  |           |           |
|             |                   | [ 16,000]  |           |           |
|             |                   | 3,120      | 3,900     | 780       |
|             | 202               | 3,120      | 3,900     | 780       |
|             | 01                | 3,120      | 3,900     | 780       |
|             | 130,000 * 3 * 8 = | 3,120      |           |           |
|             |                   | 1,287,403  | 4,240,171 | 2,952,768 |
|             |                   | [ 546,585] |           |           |
|             |                   | [ 2,000]   |           |           |
|             |                   | [ 169,183] |           |           |
|             |                   | [ 569,635] |           |           |
|             |                   | 565,930    | 567,540   | 1,610     |
|             |                   | [ 92,180]  |           |           |
|             |                   | [ 2,000]   |           |           |
|             |                   | [ 104,514] |           |           |
|             |                   | [ 367,236] |           |           |
|             |                   | 2,800      | 2,800     | 0         |
|             |                   | [ 2,800]   |           |           |
|             | 201               | 500        | 500       | 0         |
|             |                   | [ 500]     |           |           |
|             | 01                | 500        | 500       |           |
|             | 500,000 * 1 =     | 500        |           |           |
|             |                   | [ 500]     |           |           |
|             | 202               | 2,300      | 2,300     | 0         |
|             |                   | [ 2,300]   |           |           |
|             | 01                | 2,300      | 2,300     |           |
|             | 2,300,000 * 1 =   | 2,300      |           |           |
|             |                   | [ 2,300]   |           |           |
|             |                   | 366,000    | 340,000   | 26,000    |
|             |                   | [ 73,200]  |           |           |
|             |                   | [ 292,800] |           |           |
|             | 301               | 366,000    | 340,000   | 26,000    |
|             |                   | [ 73,200]  |           |           |

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| · · ( ) · · |                       |  |         |        |
|-------------|-----------------------|--|---------|--------|
| 301         |                       | [ 292,800]                                     |         |        |
| 02          | ( ) 366,000,000 * 1 = | 366,000<br>[ 73,200]<br>[ 292,800]             | 340,000 | 26,000 |
| 가           |                       | 4,000<br>[ 2,000]<br>[ 2,000]                  | 3,600   | 400    |
| 301         |                       | 4,000<br>[ 2,000]<br>[ 2,000]                  | 3,600   | 400    |
| 12          | 가 ( ) 4,000,000 * 1 = | 4,000<br>[ 2,000]<br>[ 2,000]                  | 3,600   | 400    |
|             |                       | 106,730<br>[ 53,380]<br>[ 16,014]<br>[ 37,336] | 93,026  | 13,704 |
| 301         |                       | 106,730<br>[ 53,380]<br>[ 16,014]<br>[ 37,336] | 93,026  | 13,704 |
| 12          | 106,730,000 * 1 =     | 106,730<br>[ 53,380]<br>[ 16,014]<br>[ 37,336] | 93,026  | 13,704 |
|             |                       | 72,000<br>[ 36,000]<br>[ 10,800]<br>[ 25,200]  | 128,114 | 56,114 |

| • • ( ) • • |                    |           |         |        |
|-------------|--------------------|-----------|---------|--------|
|             |                    | 72,000    | 128,114 | 56,114 |
| 301         |                    | [ 36,000] |         |        |
|             |                    | [ 10,800] |         |        |
|             |                    | [ 25,200] |         |        |
| 12          |                    | 72,000    | 128,114 | 56,114 |
|             | 72,000,000 * 1 =   | 72,000    |         |        |
|             |                    | [ 36,000] |         |        |
|             |                    | [ 10,800] |         |        |
|             |                    | [ 25,200] |         |        |
|             |                    | 14,400    | 0       | 14,400 |
|             |                    | [ 4,500]  |         |        |
|             |                    | [ 9,900]  |         |        |
| 206         |                    | 14,400    | 0       | 14,400 |
|             |                    | [ 4,500]  |         |        |
|             |                    | [ 9,900]  |         |        |
| 01          |                    | 14,400    | 0       | 14,400 |
|             | 14,400,000 * 1 =   | 14,400    |         |        |
|             |                    | [ 4,500]  |         |        |
|             |                    | [ 9,900]  |         |        |
|             |                    | 84,080    | 78,960  | 5,120  |
|             |                    | [ 8,230]  |         |        |
|             |                    | [ 930]    |         |        |
|             |                    | [ 74,920] |         |        |
|             |                    | 25,660    | 25,340  | 320    |
|             |                    | [ 4,680]  |         |        |
|             |                    | [ 20,980] |         |        |
| 201         |                    | 13,960    | 14,540  | 580    |
| 01          |                    | 13,960    | 14,540  | 580    |
|             | 70,000 * 11 * 12 = | 9,240     |         |        |
|             | 70,000 * 20 * 2 =  | 2,800     |         |        |
|             | 100,000 * 5 =      | 500       |         |        |

| · · ( ) · · |                  |          |        |       |
|-------------|------------------|----------|--------|-------|
|             | 2,000 * 210 =    | 420      |        |       |
|             | 250,000 * 4 =    | 1,000    |        |       |
| 307         |                  | 11,700   | 10,800 | 900   |
|             |                  | [ 4,680] |        |       |
|             |                  | [ 7,020] |        |       |
| 02          |                  | 11,700   | 10,800 | 900   |
|             | 11,700,000 * 1 = | 11,700   |        |       |
|             |                  | [ 4,680] |        |       |
|             |                  | [ 7,020] |        |       |
| ( 가 )       |                  | 15,000   | 15,000 | 0     |
| 403         |                  | 15,000   | 15,000 | 0     |
| 02          |                  | 15,000   | 15,000 |       |
|             | 6,000 * 1,000 =  | 6,000    |        |       |
|             | 2,000,000 * 1 =  | 2,000    |        |       |
|             | 1,000,000 * 1 =  | 1,000    |        |       |
|             | 600,000 * 10 =   | 6,000    |        |       |
|             |                  | 23,200   | 28,000 | 4,800 |
| 201         |                  | 3,000    | 0      | 3,000 |
| 01          |                  | 3,000    | 0      | 3,000 |
|             |                  | 3,000    |        |       |
| ○           | 200,000 * 15 =   | 3,000    |        |       |
| 301         |                  | 18,200   | 25,500 | 7,300 |
| 10          |                  | 18,200   | 25,500 | 7,300 |
|             | 130,000 * 140 =  | 18,200   |        |       |
| 308         |                  | 2,000    | 2,500  | 500   |
| 05          |                  | 2,000    | 2,500  | 500   |
|             | 2,000,000 * 1 =  | 2,000    |        |       |
|             |                  | 7,100    | 7,800  | 700   |
|             |                  | [ 3,550] |        |       |
|             |                  | [ 930]   |        |       |
|             |                  | [ 2,620] |        |       |
| 301         |                  | 7,100    | 7,800  | 700   |

| • • ( ) • • |                        |            |           |           |
|-------------|------------------------|------------|-----------|-----------|
| 301         |                        | [ 3,550]   |           |           |
|             |                        | [ 930]     |           |           |
|             |                        | [ 2,620]   |           |           |
| 12          |                        | 7,100      | 7,800     | 700       |
|             | 7,100,000 * 1 =        | 7,100      |           |           |
|             |                        | [ 3,550]   |           |           |
|             |                        | [ 930]     |           |           |
|             |                        | [ 2,620]   |           |           |
|             |                        | 13,120     | 2,820     | 10,300    |
| 202         |                        | 13,120     | 2,820     | 10,300    |
| 01          |                        | 13,120     | 2,820     | 10,300    |
|             | 10,000 * 3 * 10 * 12 = | 3,600      |           |           |
|             | 130,000 * 2 * 2 =      | 520        |           |           |
|             | 300,000 * 30 =         | 9,000      |           |           |
|             |                        | 637,393    | 3,593,671 | 2,956,278 |
|             |                        | [ 446,175] |           |           |
|             |                        | [ 63,739]  |           |           |
|             |                        | [ 127,479] |           |           |
|             |                        | 637,393    | 629,671   | 7,722     |
|             |                        | [ 446,175] |           |           |
|             |                        | [ 63,739]  |           |           |
|             |                        | [ 127,479] |           |           |
| 202         |                        | 2,593      | 0         | 2,593     |
|             |                        | [ 1,815]   |           |           |
|             |                        | [ 259]     |           |           |
|             |                        | [ 519]     |           |           |
| 01          |                        | 2,593      | 0         | 2,593     |
|             | 2,593,000 * 1 =        | 2,593      |           |           |
|             |                        | [ 1,815]   |           |           |
|             |                        | [ 259]     |           |           |
|             |                        | [ 519]     |           |           |
| 301         |                        | 629,800    | 629,671   | 129       |

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| • • ( ) • • |                   |              |           |         |
|-------------|-------------------|--------------|-----------|---------|
| 301         |                   | [ 440,860]   |           |         |
|             |                   | [ 62,980]    |           |         |
|             |                   | [ 125,960]   |           |         |
| 12          | 629,800,000 * 1 = | 629,800      | 629,671   | 129     |
|             |                   | 629,800      |           |         |
|             |                   | [ 440,860]   |           |         |
|             |                   | [ 62,980]    |           |         |
|             |                   | [ 125,960]   |           |         |
| 405         |                   | 5,000        | 0         | 5,000   |
|             |                   | [ 3,500]     |           |         |
|             |                   | [ 500]       |           |         |
|             |                   | [ 1,000]     |           |         |
| 01          | 2,500,000 * 2 =   | 5,000        | 0         | 5,000   |
|             |                   | 5,000        |           |         |
|             |                   | [ 3,500]     |           |         |
|             |                   | [ 500]       |           |         |
|             |                   | [ 1,000]     |           |         |
|             |                   | 3,159,345    | 2,217,920 | 941,425 |
|             |                   | [ 240,000]   |           |         |
|             |                   | [ 132,500]   |           |         |
|             |                   | [ 513,405]   |           |         |
|             |                   | [ 2,273,440] |           |         |
|             |                   | 1,353,397    | 449,580   | 903,817 |
|             |                   | [ 240,000]   |           |         |
|             |                   | [ 244,856]   |           |         |
|             |                   | [ 868,541]   |           |         |
|             |                   | 9,000        | 9,000     | 0       |
|             |                   | [ 4,500]     |           |         |
|             |                   | [ 4,500]     |           |         |
| 402         |                   | 9,000        | 0         | 9,000   |
|             |                   | [ 4,500]     |           |         |
|             |                   | [ 4,500]     |           |         |
| 01          |                   | 9,000        | 0         | 9,000   |

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| · · ( ) · · |                      |          |         |        |
|-------------|----------------------|----------|---------|--------|
|             | 9,000,000 * 1 =      | 9,000    |         |        |
|             |                      | [ 4,500] |         |        |
|             |                      | [ 4,500] |         |        |
| 가           |                      | 13,500   | 13,500  | 0      |
|             |                      | [ 6,750] |         |        |
|             |                      | [ 6,750] |         |        |
| 301         |                      | 13,500   | 0       | 13,500 |
|             |                      | [ 6,750] |         |        |
|             |                      | [ 6,750] |         |        |
| 12          |                      | 13,500   | 0       | 13,500 |
| 가           | 13,500,000 * 1 =     | 13,500   |         |        |
|             |                      | [ 6,750] |         |        |
|             |                      | [ 6,750] |         |        |
|             |                      | 350,000  | 355,000 | 5,000  |
| 402         |                      | 350,000  | 355,000 | 5,000  |
| 02          |                      | 350,000  | 355,000 | 5,000  |
|             | 350,000,000 * 1 =    | 350,000  |         |        |
|             | ( )                  | 11,440   | 8,800   | 2,640  |
|             |                      | [ 5,720] |         |        |
|             |                      | [ 5,720] |         |        |
| 402         |                      | 11,440   | 8,800   | 2,640  |
|             |                      | [ 5,720] |         |        |
|             |                      | [ 5,720] |         |        |
| 01          | ( ) 11,440,000 * 1 = | 11,440   | 8,800   | 2,640  |
|             |                      | [ 5,720] |         |        |
|             |                      | [ 5,720] |         |        |
|             | ( )                  | 8,400    | 6,300   | 2,100  |
|             |                      | [ 4,200] |         |        |
|             |                      | [ 4,200] |         |        |
| 402         |                      | 8,400    | 6,300   | 2,100  |
|             |                      | [ 4,200] |         |        |



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| · · ( ) · · |                          |  |        |         |
|-------------|--------------------------|--|--------|---------|
| 402         |                          | [ 4,200]   |        |         |
| 01          | ( )<br>8,400,000 * 1 =   | 8,400<br>8,400<br>[ 4,200]<br>[ 4,200]                     | 6,300  | 2,100   |
|             |                          | 5,000  | 10,900 | 5,900   |
| 201         |                          | 3,400  | 5,900  | 2,500   |
| 01          |                          | 3,400  | 5,900  | 2,500   |
| ○           | 100,000 * 7 =            | 700<br>700   |        |         |
| ○           | 150,000 * 18 =           | 2,700<br>2,700   |        |         |
| 301         |                          | 1,600  | 5,000  | 3,400   |
| 10          |                          | 1,600  | 5,000  | 3,400   |
|             | 80,000 * 10 * 2 =        | 1,600  |        |         |
|             |                          | 342,857<br>[ 240,000]<br>[ 34,286]<br>[ 68,571]            | 0      | 342,857 |
| 403         |                          | 342,857<br>[ 240,000]<br>[ 34,286]<br>[ 68,571]            | 0      | 342,857 |
| 02          | 342,857,000 * 1 =        | 342,857<br>342,857<br>[ 240,000]<br>[ 34,286]<br>[ 68,571] | 0      | 342,857 |
|             |                          | 189,000  | 0      | 189,000 |
| 308         |                          | 189,000  | 0      | 189,000 |
| 05          | ( )<br>189,000,000 * 1 = | 189,000<br>189,000   | 0      | 189,000 |

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|-------------|------------------------|----------|---|--------|
|             | ( )                    | 6,000    | 0 | 6,000  |
|             |                        | [ 3,000] |   |        |
|             |                        | [ 3,000] |   |        |
| 402         |                        | 6,000    | 0 | 6,000  |
|             |                        | [ 3,000] |   |        |
|             |                        | [ 3,000] |   |        |
| 01          | ( )<br>6,000,000 * 1 = | 6,000    | 0 | 6,000  |
|             |                        | 6,000    |   |        |
|             |                        | [ 3,000] |   |        |
|             |                        | [ 3,000] |   |        |
|             |                        | 16,000   | 0 | 16,000 |
|             |                        | [ 6,400] |   |        |
|             |                        | [ 9,600] |   |        |
| 206         |                        | 16,000   | 0 | 16,000 |
|             |                        | [ 6,400] |   |        |
|             |                        | [ 9,600] |   |        |
| 01          | 16,000,000 * 1 =       | 16,000   | 0 | 16,000 |
|             |                        | 16,000   |   |        |
|             |                        | [ 6,400] |   |        |
|             |                        | [ 9,600] |   |        |
|             |                        | 16,000   | 0 | 16,000 |
|             |                        | [ 8,000] |   |        |
|             |                        | [ 8,000] |   |        |
| 206         |                        | 16,000   | 0 | 16,000 |
|             |                        | [ 8,000] |   |        |
|             |                        | [ 8,000] |   |        |
| 01          | 16,000,000 * 1 =       | 16,000   | 0 | 16,000 |
|             |                        | 16,000   |   |        |
|             |                        | [ 8,000] |   |        |
|             |                        | [ 8,000] |   |        |
|             |                        | 22,000   | 0 | 22,000 |
|             |                        | [ 5,500] |   |        |

| · · ( ) · · |                   |            |   |         |
|-------------|-------------------|------------|---|---------|
|             |                   | [ 16,500]  |   |         |
| 402         |                   | 22,000     | 0 | 22,000  |
|             |                   | [ 5,500]   |   |         |
|             |                   | [ 16,500]  |   |         |
| 01          |                   | 22,000     | 0 | 22,000  |
|             | 22,000,000 * 1 =  | 22,000     |   |         |
|             |                   | [ 5,500]   |   |         |
|             |                   | [ 16,500]  |   |         |
|             |                   | 3,000      | 0 | 3,000   |
|             |                   | [ 1,500]   |   |         |
|             |                   | [ 1,500]   |   |         |
| 402         |                   | 3,000      | 0 | 3,000   |
|             |                   | [ 1,500]   |   |         |
|             |                   | [ 1,500]   |   |         |
| 01          |                   | 3,000      | 0 | 3,000   |
|             | 3,000,000 * 1 =   | 3,000      |   |         |
|             |                   | [ 1,500]   |   |         |
|             |                   | [ 1,500]   |   |         |
| 가           |                   | 150,000    | 0 | 150,000 |
|             |                   | [ 75,000]  |   |         |
|             |                   | [ 75,000]  |   |         |
| 402         |                   | 150,000    | 0 | 150,000 |
|             |                   | [ 75,000]  |   |         |
|             |                   | [ 75,000]  |   |         |
| 01          |                   | 150,000    | 0 | 150,000 |
| 가           | 150,000,000 * 1 = | 150,000    |   |         |
|             |                   | [ 75,000]  |   |         |
|             |                   | [ 75,000]  |   |         |
|             |                   | 210,000    | 0 | 210,000 |
|             |                   | [ 90,000]  |   |         |
|             |                   | [ 120,000] |   |         |
| 402         |                   | 210,000    | 0 | 210,000 |

| · · ( ) · · |                              |            |         |         |
|-------------|------------------------------|------------|---------|---------|
| 402         |                              | [ 90,000]  |         |         |
|             |                              | [ 120,000] |         |         |
| 01          |                              | 210,000    | 0       | 210,000 |
|             | 210,000,000 * 1 =            | 210,000    |         |         |
|             |                              | [ 90,000]  |         |         |
|             |                              | [ 120,000] |         |         |
|             |                              | 1,200      | 0       | 1,200   |
| 202         |                              | 1,200      | 0       | 1,200   |
| 01          |                              | 1,200      | 0       | 1,200   |
|             | 가<br>100,000 * 6 * 1 =       | 600        |         |         |
|             | 가<br>100,000 * 3 * 2 =       | 600        |         |         |
|             |                              | 596,310    | 685,700 | 89,390  |
|             |                              | [ 45,575]  |         |         |
|             |                              | [ 550,735] |         |         |
|             |                              | 305,000    | 300,000 | 5,000   |
| 301         |                              | 5,000      | 0       | 5,000   |
| 10          |                              | 5,000      | 0       | 5,000   |
|             | 100,000 * 25 * 2 =           | 5,000      |         |         |
| 402         |                              | 300,000    | 300,000 | 0       |
| 01          |                              | 300,000    | 300,000 |         |
|             | ( , , )<br>250,000,000 * 1 = | 250,000    |         |         |
|             | 50,000,000 * 1 =             | 50,000     |         |         |
|             |                              | 10,000     | 9,000   | 1,000   |
| 307         |                              | 10,000     | 9,000   | 1,000   |
| 04          |                              | 10,000     | 9,000   | 1,000   |
|             | 10,000,000 * 1 =             | 10,000     |         |         |
|             |                              | 81,500     | 5,000   | 76,500  |
|             |                              | [ 9,450]   |         |         |
|             |                              | [ 72,050]  |         |         |
| 402         |                              | 81,500     | 5,000   | 76,500  |
|             |                              | [ 9,450]   |         |         |

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| • • ( ) • • |                      |           |        |        |
|-------------|----------------------|-----------|--------|--------|
| 402         |                      | [ 72,050] |        |        |
| 01          | ( 81,500,000 * 1 ) = | 81,500    | 5,000  | 76,500 |
|             |                      | 81,500    |        |        |
|             |                      | [ 9,450]  |        |        |
|             |                      | [ 72,050] |        |        |
|             |                      | 5,000     | 5,000  | 0      |
|             |                      | [ 1,500]  |        |        |
|             |                      | [ 3,500]  |        |        |
| 402         |                      | 5,000     | 5,000  | 0      |
|             |                      | [ 1,500]  |        |        |
|             |                      | [ 3,500]  |        |        |
| 01          | 5,000,000 * 1 =      | 5,000     | 5,000  |        |
|             |                      | 5,000     |        |        |
|             |                      | [ 1,500]  |        |        |
|             |                      | [ 3,500]  |        |        |
|             |                      | 55,000    | 92,000 | 37,000 |
| 402         |                      | 55,000    | 92,000 | 37,000 |
| 01          | 55,000,000 * 1 =     | 55,000    | 92,000 | 37,000 |
|             |                      | 55,000    |        |        |
| (BI)        |                      | 10,000    | 0      | 10,000 |
| 201         |                      | 10,000    | 0      | 10,000 |
| 01          |                      | 10,000    | 0      | 10,000 |
|             |                      | 10,000    |        |        |
| o           | 5,000 * 1,000 * 2 =  | 10,000    |        |        |
|             |                      | 10,160    | 13,300 | 3,140  |
| 201         |                      | 6,160     | 6,800  | 640    |
| 01          |                      | 6,160     | 6,800  | 640    |
|             |                      | 6,160     |        |        |
| o           | 1,500,000 * 2 =      | 3,000     |        |        |
| o           | 1,200 * 800 =        | 960       |        |        |
| o           |                      |           |        |        |
| o           | 100,000 * 10 =       | 1,000     |        |        |
| o           | 300,000 * 4 * 1 =    | 1,200     |        |        |

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| • • ( ) • • |                   |           |       |        |
|-------------|-------------------|-----------|-------|--------|
| 301         |                   | 4,000     | 6,500 | 2,500  |
| 10          |                   | 4,000     | 6,500 | 2,500  |
|             | 80,000 * 10 * 5 = | 4,000     |       |        |
|             |                   | 4,500     | 9,000 | 4,500  |
|             |                   | [ 1,250]  |       |        |
|             |                   | [ 3,250]  |       |        |
| 201         |                   | 4,500     | 9,000 | 4,500  |
|             |                   | [ 1,250]  |       |        |
|             |                   | [ 3,250]  |       |        |
| 01          |                   | 4,500     | 9,000 | 4,500  |
|             | 4,500,000 * 1 =   | 4,500     |       |        |
|             |                   | [ 1,250]  |       |        |
|             |                   | [ 3,250]  |       |        |
|             |                   | 30,000    | 0     | 30,000 |
|             |                   | [ 9,000]  |       |        |
|             |                   | [ 21,000] |       |        |
| 201         |                   | 30,000    | 0     | 30,000 |
|             |                   | [ 9,000]  |       |        |
|             |                   | [ 21,000] |       |        |
| 01          |                   | 30,000    | 0     | 30,000 |
|             | 30,000,000 * 1 =  | 30,000    |       |        |
|             |                   | [ 9,000]  |       |        |
|             |                   | [ 21,000] |       |        |
|             |                   | 81,250    | 0     | 81,250 |
|             |                   | [ 24,375] |       |        |
|             |                   | [ 56,875] |       |        |
| 402         |                   | 81,250    | 0     | 81,250 |
|             |                   | [ 24,375] |       |        |
|             |                   | [ 56,875] |       |        |
| 01          |                   | 81,250    | 0     | 81,250 |
|             | 81,250,000 * 1 =  | 81,250    |       |        |
|             |                   | [ 24,375] |       |        |

| · · ( ) · · |                          |            |         |        |
|-------------|--------------------------|------------|---------|--------|
|             |                          | [ 56,875]  |         |        |
|             |                          | 3,900      | 3,900   | 0      |
| 202         |                          | 3,900      | 3,900   | 0      |
| 01          |                          | 3,900      | 3,900   |        |
|             | 130,000 * 3 * 6 =        | 2,340      |         |        |
|             | 130,000 * 2 * 6 =        | 1,560      |         |        |
|             |                          | 577,900    | 550,940 | 26,960 |
|             |                          | [ 97,480]  |         |        |
|             |                          | [ 480,420] |         |        |
|             |                          | 54,000     | 0       | 54,000 |
| 402         |                          | 54,000     | 0       | 54,000 |
| 01          |                          | 54,000     | 0       | 54,000 |
|             | 가 54,000,000 * 1 =       | 54,000     |         |        |
|             |                          | 43,800     | 0       | 43,800 |
| 402         |                          | 43,800     | 0       | 43,800 |
| 01          |                          | 43,800     | 0       | 43,800 |
|             | 1,200,000 * 20 * 0.6 =   | 14,400     |         |        |
|             | 200,000 * 20 * 0.6 =     | 2,400      |         |        |
|             | 500,000 * 30 * 0.6 =     | 9,000      |         |        |
|             | 1,000,000 * 30 * 0.6 =   | 18,000     |         |        |
|             |                          | 60,000     | 0       | 60,000 |
| 402         |                          | 60,000     | 0       | 60,000 |
| 01          |                          | 60,000     | 0       | 60,000 |
|             | 가 5,000,000 * 20 * 0.6 = | 60,000     |         |        |
| GAP         |                          | 66,000     | 0       | 66,000 |
| 402         |                          | 66,000     | 0       | 66,000 |
| 01          |                          | 66,000     | 0       | 66,000 |
|             | 20,000,000 * 2ha * 0.6 = | 24,000     |         |        |
|             | 12,000,000 * 2ha * 0.6 = | 14,400     |         |        |
|             | 8,000,000 * 2ha * 0.6 =  | 9,600      |         |        |
|             | 3,000,000 * 5 * 0.6 =    | 9,000      |         |        |
|             | 가 3,000,000 * 5 * 0.6 =  | 9,000      |         |        |

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| · · ( ) · · |                  |           |        |        |
|-------------|------------------|-----------|--------|--------|
|             |                  | 25,000    | 25,000 | 0      |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 402         |                  | 25,000    | 25,000 | 0      |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 01          | 25,000,000 * 1 = | 25,000    | 25,000 |        |
|             |                  | 25,000    |        |        |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
|             |                  | 25,000    | 60,000 | 35,000 |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 402         |                  | 25,000    | 60,000 | 35,000 |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 01          | 25,000,000 * 1 = | 25,000    | 60,000 | 35,000 |
|             |                  | 25,000    |        |        |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
|             |                  | 25,000    | 60,000 | 35,000 |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 402         |                  | 25,000    | 60,000 | 35,000 |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 01          | 25,000,000 * 1 = | 25,000    | 60,000 | 35,000 |
|             |                  | 25,000    |        |        |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
|             |                  | 25,000    | 60,000 | 35,000 |
|             |                  | [ 7,500]  |        |        |



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| • • ( ) • • |                  |           |        |        |
|-------------|------------------|-----------|--------|--------|
|             |                  | [ 17,500] |        |        |
| 402         |                  | 25,000    | 60,000 | 35,000 |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 01          |                  | 25,000    | 60,000 | 35,000 |
|             | 25,000,000 * 1 = | 25,000    |        |        |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
|             |                  | 50,000    | 60,000 | 10,000 |
|             |                  | [ 15,000] |        |        |
|             |                  | [ 35,000] |        |        |
| 402         |                  | 50,000    | 60,000 | 10,000 |
|             |                  | [ 15,000] |        |        |
|             |                  | [ 35,000] |        |        |
| 01          |                  | 50,000    | 60,000 | 10,000 |
|             | 50,000,000 * 1 = | 50,000    |        |        |
|             |                  | [ 15,000] |        |        |
|             |                  | [ 35,000] |        |        |
|             |                  | 50,000    | 30,000 | 20,000 |
|             |                  | [ 15,000] |        |        |
|             |                  | [ 35,000] |        |        |
| 402         |                  | 50,000    | 30,000 | 20,000 |
|             |                  | [ 15,000] |        |        |
|             |                  | [ 35,000] |        |        |
| 01          |                  | 50,000    | 30,000 | 20,000 |
|             | 50,000,000 * 1 = | 50,000    |        |        |
|             |                  | [ 15,000] |        |        |
|             |                  | [ 35,000] |        |        |
|             |                  | 6,600     | 4,400  | 2,200  |
|             |                  | [ 1,980]  |        |        |
|             |                  | [ 4,620]  |        |        |
| 402         |                  | 6,600     | 4,400  | 2,200  |

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| • • ( ) • • |                 |          |        |       |
|-------------|-----------------|----------|--------|-------|
| 402         |                 | [ 1,980] |        |       |
|             |                 | [ 4,620] |        |       |
| 01          |                 | 6,600    | 4,400  | 2,200 |
|             | 6,600,000 * 1 = | 6,600    |        |       |
|             |                 | [ 1,980] |        |       |
|             |                 | [ 4,620] |        |       |
|             |                 | 8,000    | 16,000 | 8,000 |
|             |                 | [ 2,400] |        |       |
|             |                 | [ 5,600] |        |       |
| 402         |                 | 8,000    | 16,000 | 8,000 |
|             |                 | [ 2,400] |        |       |
|             |                 | [ 5,600] |        |       |
| 01          |                 | 8,000    | 16,000 | 8,000 |
|             | 8,000,000 * 1 = | 8,000    |        |       |
|             |                 | [ 2,400] |        |       |
|             |                 | [ 5,600] |        |       |
|             |                 | 9,000    | 9,000  | 0     |
|             |                 | [ 2,700] |        |       |
|             |                 | [ 6,300] |        |       |
| 402         |                 | 9,000    | 9,000  | 0     |
|             |                 | [ 2,700] |        |       |
|             |                 | [ 6,300] |        |       |
| 01          |                 | 9,000    | 9,000  |       |
|             | 9,000,000 * 1 = | 9,000    |        |       |
|             |                 | [ 2,700] |        |       |
|             |                 | [ 6,300] |        |       |
|             |                 | 10,000   | 8,000  | 2,000 |
|             |                 | [ 3,000] |        |       |
|             |                 | [ 7,000] |        |       |
| 402         |                 | 10,000   | 8,000  | 2,000 |
|             |                 | [ 3,000] |        |       |
|             |                 | [ 7,000] |        |       |

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| • • ( ) • • |                      |           |        |        |
|-------------|----------------------|-----------|--------|--------|
| 01          |                      | 10,000    | 8,000  | 2,000  |
|             | 10,000,000 * 1 =     | 10,000    |        |        |
|             |                      | [ 3,000]  |        |        |
|             |                      | [ 7,000]  |        |        |
|             |                      | 30,000    | 30,000 | 0      |
|             |                      | [ 9,000]  |        |        |
|             |                      | [ 21,000] |        |        |
| 402         |                      | 30,000    | 30,000 | 0      |
|             |                      | [ 9,000]  |        |        |
|             |                      | [ 21,000] |        |        |
| 01          |                      | 30,000    | 30,000 |        |
|             | 30,000,000 * 1 =     | 30,000    |        |        |
|             |                      | [ 9,000]  |        |        |
|             |                      | [ 21,000] |        |        |
|             | ( )                  | 87,500    | 70,000 | 17,500 |
|             |                      | [ 17,500] |        |        |
|             |                      | [ 70,000] |        |        |
| 402         |                      | 87,500    | 70,000 | 17,500 |
|             |                      | [ 17,500] |        |        |
|             |                      | [ 70,000] |        |        |
| 02          |                      | 87,500    | 70,000 | 17,500 |
|             | ( ) 87,500,000 * 1 = | 87,500    |        |        |
|             |                      | [ 17,500] |        |        |
|             |                      | [ 70,000] |        |        |
|             |                      | 3,000     | 9,000  | 6,000  |
|             |                      | [ 900]    |        |        |
|             |                      | [ 2,100]  |        |        |
| 402         |                      | 3,000     | 9,000  | 6,000  |
|             |                      | [ 900]    |        |        |
|             |                      | [ 2,100]  |        |        |
| 02          |                      | 3,000     | 9,000  | 6,000  |
|             | 3,000,000 * 1 =      | 3,000     |        |        |

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|-------------|-------------------|------------|---------|---------|
|             |                   | [ 900]     |         |         |
|             |                   | [ 2,100]   |         |         |
|             |                   | 631,738    | 531,700 | 100,038 |
|             |                   | [ 132,500] |         |         |
|             |                   | [ 125,494] |         |         |
|             |                   | [ 373,744] |         |         |
|             |                   | 195,438    | 270,000 | 74,562  |
|             |                   | [ 112,500] |         |         |
|             |                   | [ 33,750]  |         |         |
|             |                   | [ 49,188]  |         |         |
| 402         |                   | 195,438    | 270,000 | 74,562  |
|             |                   | [ 112,500] |         |         |
|             |                   | [ 33,750]  |         |         |
|             |                   | [ 49,188]  |         |         |
| 01          |                   | 195,438    | 270,000 | 74,562  |
|             | 195,438,000 * 1 = | 195,438    |         |         |
|             |                   | [ 112,500] |         |         |
|             |                   | [ 33,750]  |         |         |
|             |                   | [ 49,188]  |         |         |
|             |                   | 100,000    | 150,000 | 50,000  |
|             |                   | [ 20,000]  |         |         |
|             |                   | [ 80,000]  |         |         |
| 402         |                   | 100,000    | 150,000 | 50,000  |
|             |                   | [ 20,000]  |         |         |
|             |                   | [ 80,000]  |         |         |
| 01          |                   | 100,000    | 150,000 | 50,000  |
|             | 100,000,000 * 1 = | 100,000    |         |         |
|             |                   | [ 20,000]  |         |         |
|             |                   | [ 80,000]  |         |         |
|             |                   | 59,000     | 59,000  | 0       |
|             |                   | [ 14,750]  |         |         |
|             |                   | [ 44,250]  |         |         |

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| • • ( ) • • |                  |           |        |        |
|-------------|------------------|-----------|--------|--------|
|             |                  | 59,000    | 59,000 | 0      |
| 307         |                  | [ 14,750] |        |        |
|             |                  | [ 44,250] |        |        |
| 02          |                  | 59,000    | 59,000 |        |
|             | 59,000,000 * 1 = | 59,000    |        |        |
|             |                  | [ 14,750] |        |        |
|             |                  | [ 44,250] |        |        |
|             |                  | 4,800     | 0      | 4,800  |
| 301         |                  | 4,800     | 0      | 4,800  |
| 10          |                  | 4,800     | 0      | 4,800  |
|             | 200,000 * 24 =   | 4,800     |        |        |
|             |                  | 25,000    | 50,000 | 25,000 |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 402         |                  | 25,000    | 50,000 | 25,000 |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
| 01          |                  | 25,000    | 50,000 | 25,000 |
|             | 25,000,000 * 1 = | 25,000    |        |        |
|             |                  | [ 7,500]  |        |        |
|             |                  | [ 17,500] |        |        |
|             |                  | 44,980    | 0      | 44,980 |
|             |                  | [ 13,494] |        |        |
|             |                  | [ 31,486] |        |        |
| 402         |                  | 44,980    | 0      | 44,980 |
|             |                  | [ 13,494] |        |        |
|             |                  | [ 31,486] |        |        |
| 01          |                  | 44,980    | 0      | 44,980 |
|             | 44,980,000 * 1 = | 44,980    |        |        |
|             |                  | [ 13,494] |        |        |
|             |                  | [ 31,486] |        |        |
|             |                  | 75,000    | 0      | 75,000 |

| · · ( ) · · |                   |           |   |         |
|-------------|-------------------|-----------|---|---------|
|             |                   | [ 22,500] |   |         |
|             |                   | [ 52,500] |   |         |
| 402         |                   | 75,000    | 0 | 75,000  |
|             |                   | [ 22,500] |   |         |
|             |                   | [ 52,500] |   |         |
| 01          |                   | 75,000    | 0 | 75,000  |
|             | 75,000,000 * 1 =  | 75,000    |   |         |
|             |                   | [ 22,500] |   |         |
|             |                   | [ 52,500] |   |         |
|             | 가                 | 25,000    | 0 | 25,000  |
|             |                   | [ 7,500]  |   |         |
|             |                   | [ 17,500] |   |         |
| 402         |                   | 25,000    | 0 | 25,000  |
|             |                   | [ 7,500]  |   |         |
|             |                   | [ 17,500] |   |         |
| 01          |                   | 25,000    | 0 | 25,000  |
|             | 가                 | 25,000    |   |         |
|             | 25,000,000 * 1 =  | 25,000    |   |         |
|             |                   | [ 7,500]  |   |         |
|             |                   | [ 17,500] |   |         |
|             |                   | 100,000   | 0 | 100,000 |
|             |                   | [ 20,000] |   |         |
|             |                   | [ 6,000]  |   |         |
|             |                   | [ 74,000] |   |         |
| 402         |                   | 100,000   | 0 | 100,000 |
|             |                   | [ 20,000] |   |         |
|             |                   | [ 6,000]  |   |         |
|             |                   | [ 74,000] |   |         |
| 01          |                   | 100,000   | 0 | 100,000 |
|             | 100,000,000 * 1 = | 100,000   |   |         |
|             |                   | [ 20,000] |   |         |
|             |                   | [ 6,000]  |   |         |
|             |                   | [ 74,000] |   |         |

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|-------------|-----|-----------------------|---------|---------|---------|
|             |     |                       | 2,520   | 2,700   | 180     |
|             | 202 |                       | 2,520   | 2,700   | 180     |
|             | 01  |                       | 2,520   | 2,700   | 180     |
|             |     | 10,000 * 3 * 7 * 12 = | 2,520   |         |         |
|             | ( ) |                       | 40,997  | 84,040  | 43,043  |
|             |     |                       | 4,200   | 4,200   | 0       |
|             |     |                       | 4,200   | 4,200   | 0       |
|             | 203 |                       | 4,200   | 4,200   | 0       |
|             | 04  |                       | 4,200   | 4,200   |         |
|             |     | 350,000 * 12 =        | 4,200   |         |         |
|             |     |                       | 36,797  | 79,840  | 43,043  |
|             |     |                       | 36,797  | 79,840  | 43,043  |
|             | 201 |                       | 23,057  | 56,760  | 33,703  |
|             | 01  |                       | 23,057  | 56,760  | 33,703  |
|             |     |                       | 15,357  |         |         |
|             | ○   | 300,000 * 12 =        | 3,600   |         |         |
|             | ○   | 500,000 * 12 =        | 6,000   |         |         |
|             | ○   | 100,000 * 12 =        | 1,200   |         |         |
|             | ○   | 832,000 * 1 =         | 832     |         |         |
|             | ○   | 3,725,000 * 1 =       | 3,725   |         |         |
|             |     |                       | 7,700   |         |         |
|             | ○   | 7,700,000 * 1 =       | 7,700   |         |         |
|             | 202 |                       | 13,440  | 23,080  | 9,640   |
|             | 01  |                       | 13,440  | 23,080  | 9,640   |
|             |     | 70,000 * 16 * 12 =    | 13,440  |         |         |
|             | 405 |                       | 300     | 0       | 300     |
|             | 01  |                       | 300     | 0       | 300     |
|             |     | 300,000 * 1 =         | 300     |         |         |
|             | ( ) |                       | 587,000 | 788,000 | 201,000 |
|             |     |                       | 587,000 | 788,000 | 201,000 |
|             |     |                       | 587,000 | 788,000 | 201,000 |
|             | 311 |                       | 33,000  | 55,000  | 22,000  |

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|-------------|---------------------------------|---------|---------|---------|
| 04          |                                 | 33,000  | 55,000  | 22,000  |
|             | ( '99 -1 )<br>19,000,000 * 1 =  | 19,000  |         |         |
|             | ( '99 -2 )<br>14,000,000 * 1 =  | 14,000  |         |         |
| 601         |                                 | 554,000 | 733,000 | 179,000 |
| 04          |                                 | 554,000 | 733,000 | 179,000 |
|             | ( '99 -1 )<br>315,000,000 * 1 = | 315,000 |         |         |
|             | ( '99 -2 )<br>239,000,000 * 1 = | 239,000 |         |         |



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|-------------|---------------------------|--------------|-----------|---------|
|             |                           | 1,863,926    | 1,160,357 | 703,569 |
|             |                           | [ 125,321]   |           |         |
|             |                           | [ 153,000]   |           |         |
|             |                           | [ 200,964]   |           |         |
|             |                           | [ 210,699]   |           |         |
|             |                           | [ 1,173,942] |           |         |
|             |                           | 1,832,663    | 1,160,357 | 672,306 |
|             |                           | [ 125,321]   |           |         |
|             |                           | [ 153,000]   |           |         |
|             |                           | [ 200,964]   |           |         |
|             |                           | [ 210,699]   |           |         |
|             |                           | [ 1,142,679] |           |         |
|             |                           | 329,200      | 224,810   | 104,390 |
|             |                           | [ 53,460]    |           |         |
|             |                           | [ 27,612]    |           |         |
|             |                           | [ 248,128]   |           |         |
|             |                           | 55,100       | 37,500    | 17,600  |
|             |                           | [ 33,060]    |           |         |
|             |                           | [ 6,612]     |           |         |
|             |                           | [ 15,428]    |           |         |
| 402         |                           | 55,100       | 37,500    | 17,600  |
|             |                           | [ 33,060]    |           |         |
|             |                           | [ 6,612]     |           |         |
|             |                           | [ 15,428]    |           |         |
| 01          | ( , )<br>55,100,000 * 1 = | 55,100       | 37,500    | 17,600  |
|             |                           | [ 33,060]    |           |         |
|             |                           | [ 6,612]     |           |         |
|             |                           | [ 15,428]    |           |         |
|             |                           | 54,400       | 68,000    | 13,600  |
|             |                           | [ 20,400]    |           |         |
|             |                           | [ 10,200]    |           |         |

| • • ( ) • • |                            |           |        |        |
|-------------|----------------------------|-----------|--------|--------|
|             |                            | [ 23,800] |        |        |
| 402         |                            | 54,400    | 68,000 | 13,600 |
|             |                            | [ 20,400] |        |        |
|             |                            | [ 10,200] |        |        |
|             |                            | [ 23,800] |        |        |
| 01          |                            | 54,400    | 68,000 | 13,600 |
|             | 54,400,000 * 1 =           | 54,400    |        |        |
|             |                            | [ 20,400] |        |        |
|             |                            | [ 10,200] |        |        |
|             |                            | [ 23,800] |        |        |
|             |                            | 60,000    | 32,000 | 28,000 |
| 402         |                            | 60,000    | 32,000 | 28,000 |
| 01          |                            | 60,000    | 32,000 | 28,000 |
|             | 60,000,000 * 1 =           | 60,000    |        |        |
|             |                            | 30,000    | 0      | 30,000 |
| 402         |                            | 30,000    | 0      | 30,000 |
| 01          |                            | 30,000    | 0      | 30,000 |
|             | 30,000,000 * 1 =           | 30,000    |        |        |
|             | • ( • )                    | 100,000   | 50,000 | 50,000 |
| 402         |                            | 100,000   | 50,000 | 50,000 |
| 01          |                            | 100,000   | 50,000 | 50,000 |
|             | ( • )<br>100,000,000 * 1 = | 100,000   |        |        |
|             |                            | 6,000     | 4,710  | 1,290  |
|             |                            | [ 1,800]  |        |        |
|             |                            | [ 4,200]  |        |        |
| 402         |                            | 6,000     | 4,710  | 1,290  |
|             |                            | [ 1,800]  |        |        |
|             |                            | [ 4,200]  |        |        |
| 01          |                            | 6,000     | 4,710  | 1,290  |
|             | 6,000,000 * 1 =            | 6,000     |        |        |
|             |                            | [ 1,800]  |        |        |
|             |                            | [ 4,200]  |        |        |

| · · ( ) · · |                   |            |         |        |
|-------------|-------------------|------------|---------|--------|
| 가           |                   | 10,500     | 5,600   | 4,900  |
|             |                   | [ 3,000]   |         |        |
|             |                   | [ 7,500]   |         |        |
| 402         |                   | 10,500     | 5,600   | 4,900  |
|             |                   | [ 3,000]   |         |        |
|             |                   | [ 7,500]   |         |        |
| 01          |                   | 10,500     | 5,600   | 4,900  |
| 가           | 10,500,000 * 1 =  | 10,500     |         |        |
|             |                   | [ 3,000]   |         |        |
|             |                   | [ 7,500]   |         |        |
|             |                   | 12,000     | 0       | 12,000 |
|             |                   | [ 6,000]   |         |        |
|             |                   | [ 6,000]   |         |        |
| 402         |                   | 12,000     | 0       | 12,000 |
|             |                   | [ 6,000]   |         |        |
|             |                   | [ 6,000]   |         |        |
| 01          |                   | 12,000     | 0       | 12,000 |
|             | 12,000,000 * 1 =  | 12,000     |         |        |
|             |                   | [ 6,000]   |         |        |
|             |                   | [ 6,000]   |         |        |
|             |                   | 1,200      | 0       | 1,200  |
| 202         |                   | 1,200      | 0       | 1,200  |
| 01          |                   | 1,200      | 0       | 1,200  |
|             | 60,000 * 2 * 10 = | 1,200      |         |        |
|             |                   | 193,513    | 107,320 | 86,193 |
|             |                   | [ 47,191]  |         |        |
|             |                   | [ 146,322] |         |        |
|             |                   | 94,779     | 60,250  | 34,529 |
|             |                   | [ 28,434]  |         |        |
|             |                   | [ 66,345]  |         |        |
| 402         |                   | 94,779     | 60,250  | 34,529 |
|             |                   | [ 28,434]  |         |        |

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|-------------|------------------|-----------|--------|--------|
| 402         |                  | [ 66,345] |        |        |
| 02          |                  | 94,779    | 60,250 | 34,529 |
|             | 94,779,000 * 1 = | 94,779    |        |        |
|             |                  | [ 28,434] |        |        |
|             |                  | [ 66,345] |        |        |
| TMR         |                  | 35,000    | 0      | 35,000 |
| 402         |                  | 35,000    | 0      | 35,000 |
| 01          |                  | 35,000    | 0      | 35,000 |
| TMR         | 35,000,000 * 1 = | 35,000    |        |        |
|             |                  | 5,750     | 7,470  | 1,720  |
|             |                  | [ 1,725]  |        |        |
|             |                  | [ 4,025]  |        |        |
| 402         |                  | 5,750     | 7,470  | 1,720  |
|             |                  | [ 1,725]  |        |        |
|             |                  | [ 4,025]  |        |        |
| 02          |                  | 5,750     | 7,470  | 1,720  |
|             | 5,750,000 * 1 =  | 5,750     |        |        |
|             |                  | [ 1,725]  |        |        |
|             |                  | [ 4,025]  |        |        |
|             |                  | 12,504    | 9,600  | 2,904  |
|             |                  | [ 3,752]  |        |        |
|             |                  | [ 8,752]  |        |        |
| 402         |                  | 12,504    | 9,600  | 2,904  |
|             |                  | [ 3,752]  |        |        |
|             |                  | [ 8,752]  |        |        |
| 02          |                  | 12,504    | 9,600  | 2,904  |
|             | 12,504,000 * 1 = | 12,504    |        |        |
|             |                  | [ 3,752]  |        |        |
|             |                  | [ 8,752]  |        |        |
|             |                  | 44,280    | 0      | 44,280 |
|             |                  | [ 13,280] |        |        |
|             |                  | [ 31,000] |        |        |

| · · ( ) · · |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
|             |                   | 44,280     | 0       | 44,280  |
| 402         |                   | [ 13,280]  |         |         |
|             |                   | [ 31,000]  |         |         |
| 01          |                   | 44,280     | 0       | 44,280  |
|             | 44,280,000 * 1 =  | 44,280     |         |         |
|             |                   | [ 13,280]  |         |         |
|             |                   | [ 31,000]  |         |         |
|             |                   | 1,200      | 0       | 1,200   |
| 202         |                   | 1,200      | 0       | 1,200   |
| 01          |                   | 1,200      | 0       | 1,200   |
|             | 60,000 * 2 * 10 = | 1,200      |         |         |
| 가           |                   | 680,175    | 285,643 | 394,532 |
|             |                   | [ 153,000] |         |         |
|             |                   | [ 136,837] |         |         |
|             |                   | [ 86,233]  |         |         |
|             |                   | [ 304,105] |         |         |
|             |                   | 195,480    | 182,183 | 13,297  |
|             |                   | [ 136,837] |         |         |
|             |                   | [ 17,593]  |         |         |
|             |                   | [ 41,050]  |         |         |
| 307         |                   | 195,480    | 182,183 | 13,297  |
|             |                   | [ 136,837] |         |         |
|             |                   | [ 17,593]  |         |         |
|             |                   | [ 41,050]  |         |         |
| 02          |                   | 195,480    | 182,183 | 13,297  |
|             | 195,480,000 * 1 = | 195,480    |         |         |
|             |                   | [ 136,837] |         |         |
|             |                   | [ 17,593]  |         |         |
|             |                   | [ 41,050]  |         |         |
|             |                   | 30,000     | 30,000  | 0       |
| 307         |                   | 30,000     | 30,000  | 0       |
| 05          |                   | 30,000     | 30,000  |         |

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|-------------|--------------------|----------|--------|--------|
|             | 30,000,000 * 1 =   | 30,000   |        |        |
|             |                    | 24,000   | 20,000 | 4,000  |
| 402         |                    | 24,000   | 20,000 | 4,000  |
| 01          |                    | 24,000   | 20,000 | 4,000  |
|             | 24,000 * 1,000st = | 24,000   |        |        |
|             |                    | 1,500    | 0      | 1,500  |
| 201         |                    | 1,500    | 0      | 1,500  |
| 01          |                    | 1,500    | 0      | 1,500  |
|             |                    | 1,500    |        |        |
| ○           | 2,500 * 600 =      | 1,500    |        |        |
| 가           |                    | 37,075   | 35,000 | 2,075  |
| 206         |                    | 37,075   | 35,000 | 2,075  |
| 01          |                    | 37,075   | 35,000 | 2,075  |
|             | 2,750 * 2,500kg =  | 6,875    |        |        |
| 가           | 6,500 * 800kg =    | 5,200    |        |        |
|             | 200 * 25,000 =     | 5,000    |        |        |
|             | 10,000 * 2,000kg = | 20,000   |        |        |
|             |                    | 7,800    | 5,760  | 2,040  |
| 1           |                    | [ 2,340] |        |        |
|             |                    | [ 5,460] |        |        |
|             |                    | 7,800    | 5,760  | 2,040  |
| 402         |                    | [ 2,340] |        |        |
|             |                    | [ 5,460] |        |        |
| 01          |                    | 7,800    | 5,760  | 2,040  |
| 1           | 7,800,000 * 1 =    | 7,800    |        |        |
|             |                    | [ 2,340] |        |        |
|             |                    | [ 5,460] |        |        |
| 가           |                    | 16,900   | 700    | 16,200 |
| 201         |                    | 2,700    | 0      | 2,700  |
| 01          |                    | 2,700    | 0      | 2,700  |
|             |                    | 2,700    |        |        |
| ○           | 400,000 * 2 * 2 =  | 1,600    |        |        |

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|-------------|----------------------------|--------|--------|--------|
| ○           | 500,000 * 1 =              | 500    |        |        |
| ○           | 150,000 * 4 =              | 600    |        |        |
| 206         |                            | 1,600  | 700    | 900    |
| 01          |                            | 1,600  | 700    | 900    |
| 가           | 100,000 * 10 =             | 1,000  |        |        |
| 가           | 60,000 * 10 =              | 600    |        |        |
| 301         |                            | 9,600  | 0      | 9,600  |
| 10          |                            | 9,600  | 0      | 9,600  |
| 가           |                            | 6,400  |        |        |
| ○           | 가( )<br>80,000 * 1 * 40 =  | 3,200  |        |        |
| ○           | 가( )<br>80,000 * 1 * 40 =  | 3,200  |        |        |
| 가           | 80,000 * 2 * 20 =          | 3,200  |        |        |
| 307         |                            | 3,000  | 0      | 3,000  |
| 04          |                            | 3,000  | 0      | 3,000  |
|             | 3,000,000 * 1 =            | 3,000  |        |        |
|             |                            | 10,840 | 0      | 10,840 |
| 201         |                            | 440    | 0      | 440    |
| 01          |                            | 440    | 0      | 440    |
|             |                            | 440    |        |        |
| ○           | 220,000 * 2 =              | 440    |        |        |
| 301         |                            | 9,400  | 0      | 9,400  |
| 10          |                            | 9,400  | 0      | 9,400  |
|             | 5,000 * 20 * 3 =           | 300    |        |        |
|             | 130,000 * 20 * 2 =         | 5,200  |        |        |
|             | ( 가)<br>130,000 * 10 * 3 = | 3,900  |        |        |
| 308         |                            | 1,000  | 0      | 1,000  |
| 05          |                            | 1,000  | 0      | 1,000  |
|             | 50,000 * 20 =              | 1,000  |        |        |
|             |                            | 10,080 | 12,000 | 1,920  |

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|-------------|-------------------|------------|--------|---------|
|             |                   | [ 3,000]   |        |         |
|             |                   | [ 7,080]   |        |         |
| 402         |                   | 10,080     | 12,000 | 1,920   |
|             |                   | [ 3,000]   |        |         |
|             |                   | [ 7,080]   |        |         |
| 01          |                   | 10,080     | 12,000 | 1,920   |
|             | 10,080,000 * 1 =  | 10,080     |        |         |
|             |                   | [ 3,000]   |        |         |
|             |                   | [ 7,080]   |        |         |
|             |                   | 306,000    | 0      | 306,000 |
|             |                   | [ 153,000] |        |         |
|             |                   | [ 45,900]  |        |         |
|             |                   | [ 107,100] |        |         |
| 402         |                   | 306,000    | 0      | 306,000 |
|             |                   | [ 153,000] |        |         |
|             |                   | [ 45,900]  |        |         |
|             |                   | [ 107,100] |        |         |
| 01          |                   | 306,000    | 0      | 306,000 |
|             | 306,000,000 * 1 = | 306,000    |        |         |
|             |                   | [ 153,000] |        |         |
|             |                   | [ 45,900]  |        |         |
|             |                   | [ 107,100] |        |         |
| FTA         |                   | 34,800     | 0      | 34,800  |
|             |                   | [ 17,400]  |        |         |
|             |                   | [ 17,400]  |        |         |
| 402         |                   | 34,800     | 0      | 34,800  |
|             |                   | [ 17,400]  |        |         |
|             |                   | [ 17,400]  |        |         |
| 01          |                   | 34,800     | 0      | 34,800  |
| FTA         |                   | 34,800     |        |         |
|             | 34,800,000 * 1 =  | 34,800     |        |         |
|             |                   | [ 17,400]  |        |         |
|             |                   | [ 17,400]  |        |         |



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| · · ( ) · · |                   |           |         |        |
|-------------|-------------------|-----------|---------|--------|
| 가           |                   | 5,700     | 0       | 5,700  |
| 202         |                   | 4,200     | 0       | 4,200  |
| 01          |                   | 4,200     | 0       | 4,200  |
| 가           | 60,000 * 5 * 14 = | 4,200     |         |        |
| 203         |                   | 1,500     | 0       | 1,500  |
| 03          |                   | 1,500     | 0       | 1,500  |
|             | 1,500,000 * 1 =   | 1,500     |         |        |
|             |                   | 79,835    | 101,325 | 21,490 |
|             |                   | [ 7,500]  |         |        |
|             |                   | [ 9,675]  |         |        |
|             |                   | [ 62,660] |         |        |
|             |                   | 30,000    | 0       | 30,000 |
| 402         |                   | 30,000    | 0       | 30,000 |
| 01          |                   | 30,000    | 0       | 30,000 |
|             | 6,000,000 * 5 =   | 30,000    |         |        |
|             |                   | 11,600    | 19,800  | 8,200  |
|             |                   | [ 3,480]  |         |        |
|             |                   | [ 8,120]  |         |        |
| 402         |                   | 11,600    | 19,800  | 8,200  |
|             |                   | [ 3,480]  |         |        |
|             |                   | [ 8,120]  |         |        |
| 01          |                   | 11,600    | 19,800  | 8,200  |
|             | 11,600,000 * 1 =  | 11,600    |         |        |
|             |                   | [ 3,480]  |         |        |
|             |                   | [ 8,120]  |         |        |
| 가           |                   | 11,910    | 11,400  | 510    |
|             |                   | [ 3,570]  |         |        |
|             |                   | [ 8,340]  |         |        |
| 402         |                   | 11,910    | 11,400  | 510    |
|             |                   | [ 3,570]  |         |        |
|             |                   | [ 8,340]  |         |        |
| 01          |                   | 11,910    | 11,400  | 510    |

| · · ( ) · · |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
| 가           | 11,910,000 * 1 =  | 11,910     |         |         |
|             |                   | [ 3,570]   |         |         |
|             |                   | [ 8,340]   |         |         |
|             |                   | 15,000     | 0       | 15,000  |
|             |                   | [ 7,500]   |         |         |
|             |                   | [ 7,500]   |         |         |
| 402         |                   | 15,000     | 0       | 15,000  |
|             |                   | [ 7,500]   |         |         |
|             |                   | [ 7,500]   |         |         |
| 01          |                   | 15,000     | 0       | 15,000  |
|             | 15,000,000 * 1 =  | 15,000     |         |         |
|             |                   | [ 7,500]   |         |         |
|             |                   | [ 7,500]   |         |         |
|             |                   | 10,125     | 10,125  | 0       |
|             |                   | [ 2,625]   |         |         |
|             |                   | [ 7,500]   |         |         |
| 402         |                   | 10,125     | 10,125  | 0       |
|             |                   | [ 2,625]   |         |         |
|             |                   | [ 7,500]   |         |         |
| 01          |                   | 10,125     | 10,125  |         |
|             | 10,125,000 * 1 =  | 10,125     |         |         |
|             |                   | [ 2,625]   |         |         |
|             |                   | [ 7,500]   |         |         |
| ·           |                   | 1,200      | 0       | 1,200   |
| 202         |                   | 1,200      | 0       | 1,200   |
| 01          |                   | 1,200      | 0       | 1,200   |
| ·           | 60,000 * 2 * 10 = | 1,200      |         |         |
|             |                   | 549,940    | 441,259 | 108,681 |
|             |                   | [ 64,361]  |         |         |
|             |                   | [ 64,127]  |         |         |
|             |                   | [ 39,988]  |         |         |
|             |                   | [ 381,464] |         |         |

| 가   |    |                     | 113,980 | 91,400 | 22,580 |
|-----|----|---------------------|---------|--------|--------|
| 201 |    |                     | 16,000  | 0      | 16,000 |
| 01  |    |                     | 16,000  | 0      | 16,000 |
|     | 오가 |                     | 1,000   |        |        |
|     |    | 500,000 * 2 =       | 1,000   |        |        |
|     |    |                     | 12,000  |        |        |
|     | 오가 |                     | 10,000  |        |        |
|     |    | 10,000 * 1,000 =    | 10,000  |        |        |
|     | 오가 |                     | 2,000   |        |        |
|     |    | 200,000 * 10 =      | 2,000   |        |        |
|     |    |                     | 3,000   |        |        |
|     | 오가 |                     | 3,000   |        |        |
|     |    | 300,000 * 10 =      | 3,000   |        |        |
| 206 |    |                     | 64,500  | 58,000 | 6,500  |
| 01  |    |                     | 64,500  | 58,000 | 6,500  |
|     | 가  |                     | 2,500   |        |        |
|     |    | 10,000 * 250 =      | 2,500   |        |        |
|     | .  |                     | 6,000   |        |        |
|     |    | 20,000 * 300 =      | 6,000   |        |        |
|     |    |                     | 10,000  |        |        |
|     |    | 20,000 * 500 =      | 10,000  |        |        |
|     | .  |                     | 6,000   |        |        |
|     |    | 60,000 * 100 =      | 6,000   |        |        |
|     |    |                     | 5,000   |        |        |
|     |    | 10,000 * 500 =      | 5,000   |        |        |
|     |    |                     | 5,000   |        |        |
|     | 가  |                     | 20,000  |        |        |
|     |    | ( 5,000,000 * 4 ) = | 20,000  |        |        |
|     |    |                     | 10,000  |        |        |
|     |    | 20,000 * 500 =      | 10,000  |        |        |
| 301 |    |                     | 33,480  | 32,700 | 780    |
| 10  |    |                     | 780     | 0      | 780    |
|     |    |                     | 780     |        |        |
|     |    | 130,000 * 3 * 2 =   | 780     |        |        |
| 12  |    |                     | 32,700  | 32,700 |        |
|     |    |                     | 25,200  |        |        |
|     |    | 700,000 * 3 * 12 =  | 25,200  |        |        |
|     |    |                     | 7,500   |        |        |
|     |    | 5,000 * 1,500 =     | 7,500   |        |        |
| 가   |    |                     | 34,400  | 25,000 | 9,400  |
| 101 |    |                     | 2,800   | 0      | 2,800  |
| 10  |    |                     | 2,800   | 0      | 2,800  |
|     |    |                     | 2,800   |        |        |
|     |    | ( 2,800,000 ) * 1 = | 2,800   |        |        |

| · · ( ) · · |                    |        |        |        |
|-------------|--------------------|--------|--------|--------|
| 201         |                    | 1,600  | 0      | 1,600  |
| 01          |                    | 1,600  | 0      | 1,600  |
|             |                    | 1,600  |        |        |
| ○           | 80,000 * 20 =      | 1,600  |        |        |
| 206         |                    | 30,000 | 25,000 | 5,000  |
| 01          |                    | 30,000 | 25,000 | 5,000  |
| 가           | 20,000 * 500 =     | 10,000 |        |        |
|             | 10,000 * 500 =     | 5,000  |        |        |
| 가           | 10,000 * 1,000 =   | 10,000 |        |        |
|             | 5,000 * 1,000 =    | 5,000  |        |        |
|             |                    | 40,000 | 63,000 | 23,000 |
| 402         |                    | 40,000 | 63,000 | 23,000 |
| 01          |                    | 40,000 | 63,000 | 23,000 |
|             | 20,000,000 * 2 =   | 40,000 |        |        |
|             |                    | 780    | 0      | 780    |
| 301         |                    | 780    | 0      | 780    |
| 10          |                    | 780    | 0      | 780    |
|             | 130,000 * 6 =      | 780    |        |        |
|             |                    | 50,400 | 50,400 | 0      |
| 301         |                    | 50,400 | 50,400 | 0      |
| 12          |                    | 50,400 | 50,400 |        |
|             | 50,400,000 * 1 =   | 50,400 |        |        |
|             |                    | 5,000  | 0      | 5,000  |
| 206         |                    | 5,000  | 0      | 5,000  |
| 01          |                    | 5,000  | 0      | 5,000  |
|             | 5,000,000 * 1 =    | 5,000  |        |        |
|             |                    | 31,467 | 14,908 | 16,559 |
| 101         |                    | 13,987 | 13,608 | 379    |
| 10          |                    | 13,987 | 13,608 | 379    |
|             |                    | 13,987 |        |        |
| ○           | 40,600 * 230 * 1 = | 9,338  |        |        |

| · · ( ) · · |                      |           |        |        |
|-------------|----------------------|-----------|--------|--------|
| ○           | 40,600 * 46 * 1 =    | 1,868     |        |        |
| ○           | 40,600 * 11 * 1 =    | 447       |        |        |
| ○           | 6,340 * 46 * 8 * 1 = | 2,334     |        |        |
| 201         |                      | 3,480     | 0      | 3,480  |
| 02          |                      | 3,480     | 0      | 3,480  |
|             |                      | 3,480     |        |        |
| ○           | 40,000 * 12 =        | 480       |        |        |
| ○           | 250,000 * 12 =       | 3,000     |        |        |
| 206         |                      | 2,500     | 1,300  | 1,200  |
| 01          |                      | 2,500     | 1,300  | 1,200  |
|             | 2,500 * 200 =        | 500       |        |        |
|             | 10,000 * 100 =       | 1,000     |        |        |
|             | 10,000 * 100 =       | 1,000     |        |        |
| 401         |                      | 10,000    | 0      | 10,000 |
| 04          |                      | 10,000    | 0      | 10,000 |
|             | 10,000,000 * 1 =     | 10,000    |        |        |
| 405         |                      | 1,500     | 0      | 1,500  |
| 01          |                      | 1,500     | 0      | 1,500  |
|             | 1,500,000 * 1 =      | 1,500     |        |        |
| 가           |                      | 108,904   | 68,188 | 40,716 |
|             |                      | [ 64,361] |        |        |
|             |                      | [ 13,363] |        |        |
|             |                      | [ 31,180] |        |        |
| 206         |                      | 108,904   | 68,188 | 40,716 |
|             |                      | [ 64,361] |        |        |
|             |                      | [ 13,363] |        |        |
|             |                      | [ 31,180] |        |        |
| 01          |                      | 108,904   | 68,188 | 40,716 |
|             | 108,904,000 * 1 =    | 108,904   |        |        |
|             |                      | [ 64,361] |        |        |

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|-------------|------------------|-----------|--------|--------|
|             |                  | [ 13,363] |        |        |
|             |                  | [ 31,180] |        |        |
|             |                  | 9,100     | 13,200 | 4,100  |
|             |                  | [ 2,730]  |        |        |
|             |                  | [ 6,370]  |        |        |
| 301         |                  | 9,100     | 13,200 | 4,100  |
|             |                  | [ 2,730]  |        |        |
|             |                  | [ 6,370]  |        |        |
| 12          | 9,100,000 * 1 =  | 9,100     | 13,200 | 4,100  |
|             |                  | 9,100     |        |        |
|             |                  | [ 2,730]  |        |        |
|             |                  | [ 6,370]  |        |        |
| 가           |                  | 128,255   | 93,743 | 34,512 |
|             |                  | [ 64,127] |        |        |
|             |                  | [ 19,238] |        |        |
|             |                  | [ 44,890] |        |        |
| 206         |                  | 31,021    | 0      | 31,021 |
|             |                  | [ 15,510] |        |        |
|             |                  | [ 4,653]  |        |        |
|             |                  | [ 10,858] |        |        |
| 01          | 31,021,000 * 1 = | 31,021    | 0      | 31,021 |
|             |                  | 31,021    |        |        |
|             |                  | [ 15,510] |        |        |
|             |                  | [ 4,653]  |        |        |
|             |                  | [ 10,858] |        |        |
| 301         |                  | 97,234    | 93,743 | 3,491  |
|             |                  | [ 48,617] |        |        |
|             |                  | [ 14,585] |        |        |
|             |                  | [ 34,032] |        |        |
| 12          | 97,234,000 * 1 = | 97,234    | 93,743 | 3,491  |
|             |                  | 97,234    |        |        |
|             |                  | [ 48,617] |        |        |
|             |                  | [ 14,585] |        |        |

| · · ( ) · · |                   |           |        |        |
|-------------|-------------------|-----------|--------|--------|
|             |                   | [ 34,032] |        |        |
| 가           |                   | 5,034     | 0      | 5,034  |
|             |                   | [ 1,562]  |        |        |
|             |                   | [ 3,472]  |        |        |
| 402         |                   | 5,034     | 0      | 5,034  |
|             |                   | [ 1,562]  |        |        |
|             |                   | [ 3,472]  |        |        |
| 01          |                   | 5,034     | 0      | 5,034  |
| 가           | 5,034,000 * 1 =   | 5,034     |        |        |
|             |                   | [ 1,562]  |        |        |
|             |                   | [ 3,472]  |        |        |
| 가           |                   | 21,420    | 21,420 | 0      |
|             |                   | [ 3,095]  |        |        |
|             |                   | [ 18,325] |        |        |
| 206         |                   | 21,420    | 21,420 | 0      |
|             |                   | [ 3,095]  |        |        |
|             |                   | [ 18,325] |        |        |
| 01          |                   | 21,420    | 21,420 |        |
| 가           | 21,420,000 * 1 =  | 21,420    |        |        |
|             |                   | [ 3,095]  |        |        |
|             |                   | [ 18,325] |        |        |
|             |                   | 1,200     | 0      | 1,200  |
| 202         |                   | 1,200     | 0      | 1,200  |
| 01          |                   | 1,200     | 0      | 1,200  |
|             | 60,000 * 2 * 10 = | 1,200     |        |        |
| ( )         |                   | 31,263    | 0      | 31,263 |
|             |                   | 3,000     | 0      | 3,000  |
|             |                   | 3,000     | 0      | 3,000  |
| 203         |                   | 3,000     | 0      | 3,000  |
| 04          |                   | 3,000     | 0      | 3,000  |
|             | 250,000 * 12 =    | 3,000     |        |        |
|             |                   | 28,263    | 0      | 28,263 |

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|-------------|------------------------|--------|---|--------|
|             |                        | 28,263 | 0 | 28,263 |
| 201         |                        | 16,763 | 0 | 16,763 |
| 01          |                        | 16,763 | 0 | 16,763 |
|             |                        | 10,763 |   |        |
| ○           | 450,000 * 12 =         | 5,400  |   |        |
| ○           | 200,000 * 12 =         | 2,400  |   |        |
| ○           | 563,000 * 1 =          | 563    |   |        |
| ○           | 200,000 * 12 =         | 2,400  |   |        |
|             |                        | 6,000  |   |        |
| ○           | 5,000 * 10 * 10 * 12 = | 6,000  |   |        |
| 202         |                        | 6,000  | 0 | 6,000  |
| 01          |                        | 6,000  | 0 | 6,000  |
|             | 60,000 * 10 * 10 =     | 6,000  |   |        |
| 405         |                        | 5,500  | 0 | 5,500  |
| 01          |                        | 5,500  | 0 | 5,500  |
|             | 500,000 * 1 =          | 500    |   |        |
|             | 500,000 * 1 =          | 500    |   |        |
|             | 4,000,000 * 1 =        | 4,000  |   |        |
|             | 500,000 * 1 =          | 500    |   |        |



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|-------------|-----------------|--------------|------------|-----------|
|             |                 | 18,578,834   | 12,529,788 | 6,049,046 |
|             |                 | [ 7,181,940] |            |           |
|             |                 | [ 1,783,901] |            |           |
|             |                 | [ 2,640,112] |            |           |
|             |                 | [ 6,972,881] |            |           |
|             |                 | 18,539,354   | 12,478,778 | 6,060,576 |
|             |                 | [ 7,181,940] |            |           |
|             |                 | [ 1,783,901] |            |           |
|             |                 | [ 2,640,112] |            |           |
|             |                 | [ 6,933,401] |            |           |
|             |                 | 2,006,626    | 2,443,946  | 437,320   |
|             |                 | [ 973,598]   |            |           |
|             |                 | [ 327,901]   |            |           |
|             |                 | [ 197,442]   |            |           |
|             |                 | [ 507,685]   |            |           |
|             |                 | 1,555,979    | 2,121,396  | 565,417   |
|             |                 | [ 962,348]   |            |           |
|             |                 | [ 170,288]   |            |           |
|             |                 | [ 423,343]   |            |           |
| 201         |                 | 3,000        | 6,500      | 3,500     |
| 03          |                 | 3,000        | 0          | 3,000     |
|             | 3,000,000 * 1 = | 3,000        |            |           |
| 206         |                 | 18,000       | 14,000     | 4,000     |
| 01          |                 | 18,000       | 14,000     | 4,000     |
|             | 5,000 * 2,000 = | 10,000       |            |           |
|             | 10,000 * 200 =  | 2,000        |            |           |
|             | 10,000 * 200 =  | 2,000        |            |           |
|             | 10,000 * 200 =  | 2,000        |            |           |
|             | 20,000 * 100 =  | 2,000        |            |           |
| 301         |                 | 5,000        | 2,000      | 3,000     |
| 10          |                 | 5,000        | 2,000      | 3,000     |
|             | 5,000 * 1,000 = | 5,000        |            |           |

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| · · ( ) · · |                   |  |            |           |         |
|-------------|-------------------|--|------------|-----------|---------|
|             |                   |  | 819,589    | 1,416,654 | 597,065 |
| 401         |                   |  | [ 514,802] |           |         |
|             |                   |  | [ 92,145]  |           |         |
|             |                   |  | [ 212,642] |           |         |
| 01          |                   |  | 30,000     | 0         | 30,000  |
|             | 30,000,000 * 1 =  |  | 30,000     |           |         |
|             |                   |  | [ 18,900]  |           |         |
|             |                   |  | [ 3,300]   |           |         |
|             |                   |  | [ 7,800]   |           |         |
| 02          |                   |  | 31,375     | 0         | 31,375  |
|             | 31,375,000 * 1 =  |  | 31,375     |           |         |
|             |                   |  | [ 19,766]  |           |         |
|             |                   |  | [ 3,451]   |           |         |
|             |                   |  | [ 8,158]   |           |         |
| 04          |                   |  | 702,995    | 1,319,209 | 616,214 |
|             | 702,995,000 * 1 = |  | 702,995    |           |         |
|             |                   |  | [ 460,815] |           |         |
|             |                   |  | [ 79,320]  |           |         |
|             |                   |  | [ 162,860] |           |         |
| 05          |                   |  | 20,918     | 59,820    | 38,902  |
|             | 20,918,000 * 1 =  |  | 20,918     |           |         |
|             |                   |  | [ 13,178]  |           |         |
|             |                   |  | [ 2,301]   |           |         |
|             |                   |  | [ 5,439]   |           |         |
| 06          |                   |  | 34,301     | 37,625    | 3,324   |
|             | 34,301,000 * 1 =  |  | 34,301     |           |         |
|             |                   |  | [ 2,143]   |           |         |
|             |                   |  | [ 3,773]   |           |         |
|             |                   |  | [ 28,385]  |           |         |
|             |                   |  | 710,390    | 682,242   | 28,148  |
| 402         |                   |  | [ 447,546] |           |         |
|             |                   |  | [ 78,143]  |           |         |
|             |                   |  | [ 184,701] |           |         |

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| • • ( ) • • |                   |   |         |         |
|-------------|-------------------|---|---------|---------|
| 01          | 710,390,000 * 1 = | 710,390<br>710,390<br>[ 447,546]<br>[ 78,143]<br>[ 184,701] | 682,242 | 28,148  |
|             |                   | 409,877<br>[ 327,901]<br>[ 20,494]<br>[ 61,482]             | 308,760 | 101,117 |
| 101         |                   | 13,877<br>[ 11,101]<br>[ 694]<br>[ 2,082]                   | 13,260  | 617     |
| 10          | 13,877,000 * 1 =  | 13,877<br>13,877<br>[ 11,101]<br>[ 694]<br>[ 2,082]         | 13,260  | 617     |
| 401         |                   | 396,000<br>[ 316,800]<br>[ 19,800]<br>[ 59,400]             | 295,500 | 100,500 |
| 02          | 14,155,000 * 1 =  | 14,155<br>14,155<br>[ 11,324]<br>[ 708]<br>[ 2,123]         | 0       | 14,155  |
| 04          | 372,299,000 * 1 = | 372,299<br>372,299<br>[ 297,839]<br>[ 18,615]<br>[ 55,845]  | 280,725 | 91,574  |
| 06          |                   | 9,546   | 14,775  | 5,229   |

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| · · ( ) · · |                    |           |        |        |
|-------------|--------------------|-----------|--------|--------|
|             | 9,546,000 * 1 =    | 9,546     |        |        |
|             |                    | [ 7,637]  |        |        |
|             |                    | [ 477]    |        |        |
|             |                    | [ 1,432]  |        |        |
|             | 가 ( )              | 20,250    | 0      | 20,250 |
|             |                    | [ 11,250] |        |        |
|             |                    | [ 2,700]  |        |        |
|             |                    | [ 6,300]  |        |        |
| 402         |                    | 20,250    | 0      | 20,250 |
|             |                    | [ 11,250] |        |        |
|             |                    | [ 2,700]  |        |        |
|             |                    | [ 6,300]  |        |        |
| 01          | 20,250,000 * 1 =   | 20,250    | 0      | 20,250 |
|             |                    | 20,250    |        |        |
|             |                    | [ 11,250] |        |        |
|             |                    | [ 2,700]  |        |        |
|             |                    | [ 6,300]  |        |        |
|             |                    | 7,920     | 10,500 | 2,580  |
|             |                    | [ 3,960]  |        |        |
|             |                    | [ 3,960]  |        |        |
| 402         |                    | 7,920     | 10,500 | 2,580  |
|             |                    | [ 3,960]  |        |        |
|             |                    | [ 3,960]  |        |        |
| 01          | 7,920,000 * 1 =    | 7,920     | 10,500 | 2,580  |
|             |                    | 7,920     |        |        |
|             |                    | [ 3,960]  |        |        |
|             |                    | [ 3,960]  |        |        |
|             |                    | 12,600    | 3,290  | 9,310  |
| 202         |                    | 11,100    | 1,790  | 9,310  |
| 01          |                    | 11,100    | 1,790  | 9,310  |
|             | 650,000 * 6 =      | 3,900     |        |        |
|             | 150,000 * 4 * 12 = | 7,200     |        |        |
| 203         |                    | 1,500     | 1,500  | 0      |

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| · · ( ) · · |                  |  |         |         |
|-------------|------------------|--|---------|---------|
| 03          | 1,500,000 * 1 =  | 1,500<br>1,500   | 1,500   |         |
|             |                  | 1,047,857<br>[ 752,655]<br>[ 87,779]<br>[ 207,423]     | 928,546 | 119,311 |
|             |                  | 1,007,411<br>[ 742,787]<br>[ 79,386]<br>[ 185,238]     | 870,006 | 137,405 |
| 101         |                  | 33,973<br>[ 16,984]<br>[ 5,096]<br>[ 11,893]           | 44,851  | 10,878  |
| 10          | 33,973,000 * 1 = | 33,973<br>33,973<br>[ 16,984]<br>[ 5,096]<br>[ 11,893] | 44,851  | 10,878  |
| 201         |                  | 7,000<br>[ 3,206]<br>[ 1,138]<br>[ 2,656]              | 7,440   | 440     |
| 02          | 7,000,000 * 1 =  | 7,000<br>7,000<br>[ 3,206]<br>[ 1,138]<br>[ 2,656]     | 0       | 7,000   |
| 206         |                  | 3,000<br>[ 1,374]<br>[ 488]<br>[ 1,138]                | 3,000   | 0       |
| 01          |                  | 3,000  | 3,000   |         |

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| · · ( ) · · |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
|             | 3,000,000 * 1 =   | 3,000      |         |         |
|             |                   | [ 1,374]   |         |         |
|             |                   | [ 488]     |         |         |
|             |                   | [ 1,138]   |         |         |
| 301         |                   | 4,800      | 20,803  | 16,003  |
|             |                   | [ 2,400]   |         |         |
|             |                   | [ 720]     |         |         |
|             |                   | [ 1,680]   |         |         |
| 12          |                   | 4,800      | 20,803  | 16,003  |
|             | 4,800,000 * 1 =   | 4,800      |         |         |
|             |                   | [ 2,400]   |         |         |
|             |                   | [ 720]     |         |         |
|             |                   | [ 1,680]   |         |         |
| 401         |                   | 916,938    | 785,912 | 131,026 |
|             |                   | [ 697,973] |         |         |
|             |                   | [ 65,689]  |         |         |
|             |                   | [ 153,276] |         |         |
| 04          |                   | 896,938    | 765,912 | 131,026 |
|             | 896,938,000 * 1 = | 896,938    |         |         |
|             |                   | [ 682,583] |         |         |
|             |                   | [ 64,306]  |         |         |
|             |                   | [ 150,049] |         |         |
| 06          |                   | 20,000     | 20,000  |         |
|             | 20,000,000 * 1 =  | 20,000     |         |         |
|             |                   | [ 15,390]  |         |         |
|             |                   | [ 1,383]   |         |         |
|             |                   | [ 3,227]   |         |         |
| 405         |                   | 41,700     | 8,000   | 33,700  |
|             |                   | [ 20,850]  |         |         |
|             |                   | [ 6,255]   |         |         |
|             |                   | [ 14,595]  |         |         |
| 01          |                   | 41,700     | 8,000   | 33,700  |
|             | 41,700,000 * 1 =  | 41,700     |         |         |

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|-------------|----------------------|-----------|--------|--------|
|             |                      | [ 20,850] |        |        |
|             |                      | [ 6,255]  |        |        |
|             |                      | [ 14,595] |        |        |
|             | ( )                  | 14,012    | 0      | 14,012 |
|             |                      | [ 9,868]  |        |        |
|             |                      | [ 1,243]  |        |        |
|             |                      | [ 2,901]  |        |        |
| 101         |                      | 13,812    | 0      | 13,812 |
|             |                      | [ 9,668]  |        |        |
|             |                      | [ 1,243]  |        |        |
|             |                      | [ 2,901]  |        |        |
| 10          | 13,812,000 * 1 =     | 13,812    | 0      | 13,812 |
|             |                      | 13,812    |        |        |
|             |                      | [ 9,668]  |        |        |
|             |                      | [ 1,243]  |        |        |
|             |                      | [ 2,901]  |        |        |
| 301         |                      | 200       | 0      | 200    |
|             |                      | [ 200]    |        |        |
| 10          | 200,000 * 1 =        | 200       | 0      | 200    |
|             |                      | 200       |        |        |
|             |                      | [ 200]    |        |        |
|             |                      | 23,834    | 40,000 | 16,166 |
|             |                      | [ 7,150]  |        |        |
|             |                      | [ 16,684] |        |        |
| 401         |                      | 23,834    | 40,000 | 16,166 |
|             |                      | [ 7,150]  |        |        |
|             |                      | [ 16,684] |        |        |
| 04          | ( ) 23,834,000 * 1 = | 23,834    | 40,000 | 16,166 |
|             |                      | 23,834    |        |        |
|             |                      | [ 7,150]  |        |        |
|             |                      | [ 16,684] |        |        |
|             |                      | 2,600     | 1,790  | 810    |
| 202         |                      | 2,600     | 1,790  | 810    |

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|-------------|-------------------|--------------|-----------|-----------|
| 01          |                   | 2,600        | 1,790     | 810       |
|             | 650,000 * 4 =     | 2,600        |           |           |
|             |                   | 3,482,590    | 2,193,449 | 1,289,141 |
|             |                   | [ 897,688]   |           |           |
|             |                   | [ 746,555]   |           |           |
|             |                   | [ 1,838,347] |           |           |
|             |                   | 209,410      | 153,820   | 55,590    |
|             |                   | [ 146,587]   |           |           |
|             |                   | [ 18,847]    |           |           |
|             |                   | [ 43,976]    |           |           |
| 101         |                   | 202,290      | 148,535   | 53,755    |
|             |                   | [ 141,603]   |           |           |
|             |                   | [ 18,206]    |           |           |
|             |                   | [ 42,481]    |           |           |
| 10          |                   | 202,290      | 148,535   | 53,755    |
|             | 202,290,000 * 1 = | 202,290      |           |           |
|             |                   | [ 141,603]   |           |           |
|             |                   | [ 18,206]    |           |           |
|             |                   | [ 42,481]    |           |           |
| 301         |                   | 1,800        | 2,100     | 300       |
|             |                   | [ 1,260]     |           |           |
|             |                   | [ 162]       |           |           |
|             |                   | [ 378]       |           |           |
| 10          |                   | 1,800        | 2,100     | 300       |
|             | 200,000 * 9 =     | 1,800        |           |           |
|             |                   | [ 1,260]     |           |           |
|             |                   | [ 162]       |           |           |
|             |                   | [ 378]       |           |           |
| 401         |                   | 5,320        | 3,185     | 2,135     |
|             |                   | [ 3,724]     |           |           |
|             |                   | [ 479]       |           |           |
|             |                   | [ 1,117]     |           |           |



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|-------------|--|--|-----------|---------|
| 06          | 266,000 * 2 * 10 =   | 5,320<br>5,320<br>[ 3,724]<br>[ 479]<br>[ 1,117]   | 3,185     | 2,135   |
|             |  | 1,166,142<br>[ 151,101]<br>[ 105,603]<br>[ 909,438]  | 1,159,890 | 6,252   |
| 101         |  | 851,150<br>[ 105,345]<br>[ 73,742]<br>[ 672,063]   | 624,500   | 226,650 |
| 10          | 338,900,000 * 1 =<br><br>500,000,000 * 1 =<br>50,000 * 245 = | 851,150<br>338,900<br>[ 101,670]<br>[ 71,169]<br>[ 166,061]<br>500,000<br>12,250<br>[ 3,675]<br>[ 2,573]<br>[ 6,002] | 624,500   | 226,650 |
| 201         |  | 166,460<br>[ 20,976]<br>[ 14,683]<br>[ 130,801]  | 227,765   | 61,305  |
| 01          | ( ) 59,920,000 * 1 =   | 136,920<br>59,920<br>[ 17,976]<br>[ 12,583]<br>[ 29,361]<br>42,500   | 204,525   | 67,605  |

| • • ( ) • • |                     |          |        |       |
|-------------|---------------------|----------|--------|-------|
| ○           | 7,000 * 2,000 =     | 14,000   |        |       |
| ○           | 4,000 * 2,000 =     | 8,000    |        |       |
| ○           | 4,500 * 2,000 =     | 9,000    |        |       |
| ○           | 5,000 * 500 =       | 2,500    |        |       |
| ○           | 5,000,000 * 1 =     | 5,000    |        |       |
| ○           | 80,000 * 50 =       | 4,000    |        |       |
|             |                     | 18,000   |        |       |
| ○           | 100,000 * 100 =     | 10,000   |        |       |
| ○           | 80,000 * 100 =      | 8,000    |        |       |
|             |                     | 10,500   |        |       |
| ○           | 5,000 * 150 * 10 =  | 7,500    |        |       |
| ○           | 5,000 * 2 * 200 =   | 2,000    |        |       |
| ○           | 5,000 * 100 * 2 =   | 1,000    |        |       |
|             |                     | 6,000    |        |       |
| ○           | 6,000,000 * 1 =     | 6,000    |        |       |
| 02          |                     | 29,540   | 23,240 | 6,300 |
|             | ( ) 5,000,000 * 2 = | 10,000   |        |       |
|             |                     | [ 3,000] |        |       |
|             |                     | [ 2,100] |        |       |
|             |                     | [ 4,900] |        |       |
|             |                     | 3,740    |        |       |
| ○           | 40,000 * 50 =       | 2,000    |        |       |
| ○           | 300,000 * 5 =       | 1,500    |        |       |
| ○           | 20,000 * 1 * 12 =   | 240      |        |       |
|             |                     | 5,000    |        |       |
| ○           | 300,000 * 1 * 10 =  | 3,000    |        |       |
| ○           | 2,000,000 * 1 =     | 2,000    |        |       |
|             |                     | 10,800   |        |       |
| ○           | 300,000 * 4 * 5 =   | 6,000    |        |       |
| ○           | 200,000 * 4 * 6 =   | 4,800    |        |       |
| 301         |                     | 61,100   | 60,600 | 500   |

| · · ( ) · · |                      |           |         |         |
|-------------|----------------------|-----------|---------|---------|
| 03          |                      | 7,500     | 7,000   | 500     |
|             | 2,500,000 * 3 =      | 7,500     |         |         |
| 12          |                      | 53,600    | 53,600  |         |
|             | 300,000 * 162 =      | 48,600    |         |         |
| 가           | 1,000,000 * 5 =      | 5,000     |         |         |
| 303         |                      | 5,000     | 6,000   | 1,000   |
| 01          |                      | 5,000     | 6,000   | 1,000   |
|             | 500,000 * 10 =       | 5,000     |         |         |
| 401         |                      | 10,000    | 146,025 | 136,025 |
|             |                      | [ 3,000]  |         |         |
|             |                      | [ 2,100]  |         |         |
|             |                      | [ 4,900]  |         |         |
| 04          |                      | 10,000    | 138,724 | 128,724 |
|             | ( ) 10,000,000 * 1 = | 10,000    |         |         |
|             |                      | [ 3,000]  |         |         |
|             |                      | [ 2,100]  |         |         |
|             |                      | [ 4,900]  |         |         |
| 402         |                      | 50,000    | 0       | 50,000  |
|             |                      | [ 15,000] |         |         |
|             |                      | [ 10,500] |         |         |
|             |                      | [ 24,500] |         |         |
| 01          |                      | 50,000    | 0       | 50,000  |
|             | 50,000,000 * 1 =     | 50,000    |         |         |
|             |                      | [ 15,000] |         |         |
|             |                      | [ 10,500] |         |         |
|             |                      | [ 24,500] |         |         |
| 405         |                      | 22,432    | 95,000  | 72,568  |
|             |                      | [ 6,780]  |         |         |
|             |                      | [ 4,578]  |         |         |
|             |                      | [ 11,074] |         |         |
| 01          |                      | 22,432    | 95,000  | 72,568  |
|             | 776,000 * 7 =        | 5,432     |         |         |

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| • • ( ) • • |                      |  |   |           |
|-------------|----------------------|--|---|-----------|
|             | ( ) 17,000,000 * 1 = | [ 1,680]<br>[ 1,008]<br>[ 2,744]<br>17,000<br>[ 5,100]<br>[ 3,570]<br>[ 8,330] |   |           |
|             | ( )                  | 1,078,898<br>[ 600,000]<br>[ 420,000]<br>[ 58,898]                             | 0 | 1,078,898 |
| 401         |                      | 1,078,898<br>[ 600,000]<br>[ 420,000]<br>[ 58,898]                             | 0 | 1,078,898 |
| 01          | 27,400,000 * 1 =     | 27,400<br>[ 8,220]<br>[ 5,754]<br>[ 13,426]                                    | 0 | 27,400    |
| 02          | 55,000,000 * 1 =     | 55,000<br>[ 16,500]<br>[ 11,550]<br>[ 26,950]                                  | 0 | 55,000    |
| 04          | 958,698,000 * 1 =    | 958,698<br>[ 563,940]<br>[ 394,758]  | 0 | 958,698   |
| 05          | 30,600,000 * 1 =     | 30,600<br>[ 9,180]   | 0 | 30,600    |

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| • • ( ) • • |                   |   |         |       |
|-------------|-------------------|---|---------|-------|
| 06          | 7,200,000 * 1 =   | [ 6,426]<br>[ 14,994]<br>7,200<br>7,200<br>[ 2,160]<br>[ 1,512]<br>[ 3,528] | 0       | 7,200 |
|             |                   | 218,560<br>[ 65,568]<br>[ 152,992]  | 218,560 | 0     |
| 101         |                   | 218,560<br>[ 65,568]<br>[ 152,992]  | 218,560 | 0     |
| 10          | 218,560,000 * 1 = | 218,560<br>218,560<br>[ 65,568]<br>[ 152,992]                               | 218,560 |       |
|             |                   | 62,400<br>[ 18,720]<br>[ 43,680]  | 62,400  | 0     |
| 301         |                   | 62,400<br>[ 18,720]<br>[ 43,680]  | 62,400  | 0     |
| 12          | 400,000 * 156 =   | 62,400<br>62,400<br>[ 18,720]<br>[ 43,680]                                  | 62,400  |       |
|             |                   | 92,000<br>[ 27,600]<br>[ 64,400]  | 92,000  | 0     |
| 301         |                   | 92,000<br>[ 27,600]   | 92,000  | 0     |

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| • • ( ) • • |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
| 301         |                   | [ 64,400]  |         |         |
| 12          |                   | 92,000     | 92,000  |         |
|             | 4,000,000 * 23 =  | 92,000     |         |         |
|             |                   | [ 27,600]  |         |         |
|             |                   | [ 64,400]  |         |         |
|             |                   | 264,000    | 226,000 | 38,000  |
|             |                   | [ 79,200]  |         |         |
|             |                   | [ 184,800] |         |         |
| 308         |                   | 264,000    | 0       | 264,000 |
|             |                   | [ 79,200]  |         |         |
|             |                   | [ 184,800] |         |         |
| 05          |                   | 264,000    | 0       | 264,000 |
|             | 264,000,000 * 1 = | 264,000    |         |         |
|             |                   | [ 79,200]  |         |         |
|             |                   | [ 184,800] |         |         |
|             |                   | 12,722     | 12,444  | 278     |
|             |                   | [ 3,817]   |         |         |
|             |                   | [ 8,905]   |         |         |
| 405         |                   | 12,722     | 12,444  | 278     |
|             |                   | [ 3,817]   |         |         |
|             |                   | [ 8,905]   |         |         |
| 01          |                   | 12,722     | 12,444  | 278     |
|             | 12,722,000 * 1 =  | 12,722     |         |         |
|             |                   | [ 3,817]   |         |         |
|             |                   | [ 8,905]   |         |         |
|             |                   | 24,000     | 0       | 24,000  |
|             |                   | [ 7,200]   |         |         |
|             |                   | [ 16,800]  |         |         |
| 405         |                   | 24,000     | 0       | 24,000  |
|             |                   | [ 7,200]   |         |         |
|             |                   | [ 16,800]  |         |         |
| 01          |                   | 24,000     | 0       | 24,000  |

| · · ( ) · · |                      |           |         |        |
|-------------|----------------------|-----------|---------|--------|
|             | 3,000,000 * 8 =      | 24,000    |         |        |
|             |                      | [ 7,200]  |         |        |
|             |                      | [ 16,800] |         |        |
|             | ( )                  | 62,650    | 0       | 62,650 |
| 201         |                      | 54,650    | 0       | 54,650 |
| 01          |                      | 42,350    | 0       | 42,350 |
|             |                      | 42,350    |         |        |
| ○           | 42,350,000 * 1 =     | 42,350    |         |        |
| 02          |                      | 10,300    | 0       | 10,300 |
|             |                      | 10,300    |         |        |
| ○           |                      |           |         |        |
|             | 10,300,000 * 1 =     | 10,300    |         |        |
| 03          |                      | 2,000     | 0       | 2,000  |
|             |                      | 2,000     |         |        |
|             | 2,000,000 * 1 =      | 2,000     |         |        |
| 401         |                      | 5,600     | 0       | 5,600  |
| 04          |                      | 5,600     | 0       | 5,600  |
|             |                      | 5,600     |         |        |
|             | 5,600,000 * 1 =      | 5,600     |         |        |
| 405         |                      | 2,400     | 0       | 2,400  |
| 01          |                      | 2,400     | 0       | 2,400  |
|             |                      | 2,400     |         |        |
|             | 2,400,000 * 1 =      | 2,400     |         |        |
|             |                      | 181,573   | 149,869 | 31,704 |
| 101         |                      | 51,805    | 72,459  | 20,654 |
| 10          |                      | 51,805    | 72,459  | 20,654 |
|             |                      | 38,001    |         |        |
| ○           | 40,600 * 3 * 230 =   | 28,014    |         |        |
| ○           | 40,600 * 3 * 46 =    | 5,603     |         |        |
| ○           | 40,600 * 3 * 11 =    | 1,340     |         |        |
| ○           |                      |           |         |        |
|             | 6,340 * 3 * 20 * 8 = | 3,044     |         |        |
|             |                      | 10,150    |         |        |
| ○           | 40,600 * 1 * 200 =   | 8,120     |         |        |
| ○           | 2,030,000 * 1 =      | 2,030     |         |        |
|             |                      |           |         |        |
|             | 40,600 * 30 * 3 =    | 3,654     |         |        |

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| · · ( ) · · |                      |         |        |        |
|-------------|----------------------|---------|--------|--------|
| 201         |                      | 113,100 | 60,610 | 52,490 |
| 01          |                      | 8,680   | 12,600 | 3,920  |
|             |                      | 8,280   |        |        |
| ○           | 1,500,000 * 1 =      | 1,500   |        |        |
| ○           | 2,000,000 * 1 =      | 2,000   |        |        |
| ○           | 300 * 10,000 * 1 =   | 3,000   |        |        |
| ○           | 100,000 * 15 =       | 1,500   |        |        |
| ○           | 70,000 * 2 * 2 =     | 280     |        |        |
|             |                      | 400     |        |        |
| ○           | 200,000 * 2 * 1 =    | 400     |        |        |
| 02          |                      | 104,420 | 48,010 | 56,410 |
|             |                      | 79,580  |        |        |
| ○           | 800,000 * 1 * 2 =    | 1,600   |        |        |
| ○           |                      | 66,650  |        |        |
| ·           | 1,277,080 * 12 * 2 = | 30,650  |        |        |
| ·           | 1,500,000 * 12 * 2 = | 36,000  |        |        |
| ○           | 50,000 * 1 =         | 50      |        |        |
| ○           | 80,000 * 12 =        | 960     |        |        |
| ○           | 100,000 * 12 =       | 1,200   |        |        |
| ○           | 200,000 * 12 * 2 =   | 4,800   |        |        |
| ○           | 180,000 * 2 * 12 =   | 4,320   |        |        |
|             |                      | 7,840   |        |        |
| ○           | 980 * 2,000 * 4 =    | 7,840   |        |        |
|             |                      | 17,000  |        |        |
| ○           | 10,000,000 * 1 =     | 10,000  |        |        |
| ○           | 1,500,000 * 2 =      | 3,000   |        |        |
| ○           | 1,500,000 * 1 =      | 1,500   |        |        |
| ○           | 2,500,000 * 1 =      | 2,500   |        |        |
| 301         |                      | 12,668  | 15,800 | 3,132  |



| · · ( ) · · |                         |              |           |           |
|-------------|-------------------------|--------------|-----------|-----------|
| 12          |                         | 12,668       | 15,800    | 3,132     |
|             | 가<br>40,600 * 3 * 104 = | 12,668       |           |           |
| 401         |                         | 4,000        | 0         | 4,000     |
| 04          |                         | 4,000        | 0         | 4,000     |
|             | ·<br>4,000,000 * 1 =    | 4,000        |           |           |
|             |                         | 106,985      | 115,886   | 8,901     |
| 201         |                         | 3,600        | 0         | 3,600     |
| 01          |                         | 3,600        | 0         | 3,600     |
|             |                         | 1,800        |           |           |
| ○           | 3,000 * 2 * 300 =       | 1,800        |           |           |
|             |                         | 1,800        |           |           |
| ○           | 5,000 * 3 * 120 =       | 1,800        |           |           |
| 308         |                         | 103,385      | 0         | 103,385   |
| 05          |                         | 103,385      | 0         | 103,385   |
|             | 103,385,000 * 1 =       | 103,385      |           |           |
|             |                         | 3,250        | 2,580     | 670       |
| 202         |                         | 3,250        | 2,580     | 670       |
| 01          |                         | 3,250        | 2,580     | 670       |
|             | ·<br>650,000 * 5 =      | 3,250        |           |           |
|             |                         | 8,559,521    | 4,230,411 | 4,329,110 |
|             |                         | [ 4,080,229] |           |           |
|             |                         | [ 1,212,000] |           |           |
|             |                         | [ 1,404,920] |           |           |
|             |                         | [ 1,862,372] |           |           |
|             |                         | 2,501,400    | 200,000   | 2,301,400 |
|             |                         | [ 1,000,000] |           |           |
|             |                         | [ 500,000]   |           |           |
|             |                         | [ 1,001,400] |           |           |
| 201         |                         | 1,400        | 0         | 1,400     |
| 01          |                         | 1,400        | 0         | 1,400     |
|             | 70,000 * 10 * 2 =       | 1,400        |           |           |

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| • • ( ) • • |                     |              |           |        |           |
|-------------|---------------------|--------------|-----------|--------|-----------|
|             |                     |              | 2,500,000 | 0      | 2,500,000 |
| 401         |                     | [ 1,000,000] |           |        |           |
|             |                     | [ 500,000]   |           |        |           |
|             |                     | [ 1,000,000] |           |        |           |
| 03          |                     |              | 500,000   | 0      | 500,000   |
|             | 500,000,000 * 1 =   |              | 500,000   |        |           |
| 04          |                     |              | 1,965,840 | 0      | 1,965,840 |
|             | 1,965,840,000 * 1 = |              | 1,965,840 |        |           |
|             |                     | [ 982,920]   |           |        |           |
|             |                     | [ 491,460]   |           |        |           |
|             |                     | [ 491,460]   |           |        |           |
| 05          |                     |              | 28,840    | 0      | 28,840    |
|             | 28,840,000 * 1 =    |              | 28,840    |        |           |
|             |                     | [ 14,420]    |           |        |           |
|             |                     | [ 7,210]     |           |        |           |
|             |                     | [ 7,210]     |           |        |           |
| 06          |                     |              | 5,320     | 0      | 5,320     |
|             | 5,320,000 * 1 =     |              | 5,320     |        |           |
|             |                     | [ 2,660]     |           |        |           |
|             |                     | [ 1,330]     |           |        |           |
|             |                     | [ 1,330]     |           |        |           |
| ( )         |                     |              | 28,229    | 28,781 | 552       |
|             |                     | [ 19,880]    |           |        |           |
|             |                     | [ 2,505]     |           |        |           |
|             |                     | [ 5,844]     |           |        |           |
| 101         |                     |              | 25,287    | 24,962 | 325       |
|             |                     | [ 17,701]    |           |        |           |
|             |                     | [ 2,275]     |           |        |           |
|             |                     | [ 5,311]     |           |        |           |
| 10          |                     |              | 25,287    | 24,962 | 325       |
|             | 25,287,000 * 1 =    |              | 25,287    |        |           |
|             |                     | [ 17,701]    |           |        |           |

| • • ( ) • • |                 |          |     |       |
|-------------|-----------------|----------|-----|-------|
|             |                 | [ 2,275] |     |       |
|             |                 | [ 5,311] |     |       |
| 202         |                 | 180      | 0   | 180   |
|             |                 | [ 126]   |     |       |
|             |                 | [ 17]    |     |       |
|             |                 | [ 37]    |     |       |
| 01          | 180,000 * 1 =   | 180      | 0   | 180   |
|             |                 | 180      |     |       |
|             |                 | [ 126]   |     |       |
|             |                 | [ 17]    |     |       |
|             |                 | [ 37]    |     |       |
| 206         |                 | 566      | 0   | 566   |
|             |                 | [ 396]   |     |       |
|             |                 | [ 51]    |     |       |
|             |                 | [ 119]   |     |       |
| 01          | 566,000 * 1 =   | 566      | 0   | 566   |
|             |                 | 566      |     |       |
|             |                 | [ 396]   |     |       |
|             |                 | [ 51]    |     |       |
|             |                 | [ 119]   |     |       |
| 301         |                 | 2,196    | 400 | 1,796 |
|             |                 | [ 1,657] |     |       |
|             |                 | [ 162]   |     |       |
|             |                 | [ 377]   |     |       |
| 10          | 1,696,000 * 1 = | 2,096    | 400 | 1,696 |
|             |                 | 1,696    |     |       |
|             |                 | [ 1,187] |     |       |
|             |                 | [ 153]   |     |       |
|             |                 | [ 356]   |     |       |
|             | 400,000 * 1 =   | 400      |     |       |
|             |                 | [ 400]   |     |       |
| 12          | 100,000 * 1 =   | 100      | 0   | 100   |
|             |                 | 100      |     |       |

| · · ( ) · · |                           |           |        |        |
|-------------|---------------------------|-----------|--------|--------|
|             |                           | [ 70]     |        |        |
|             |                           | [ 9]      |        |        |
|             |                           | [ 21]     |        |        |
|             |                           | 127,810   | 67,300 | 60,510 |
|             |                           | [ 82,340] |        |        |
|             |                           | [ 13,641] |        |        |
|             |                           | [ 31,829] |        |        |
| 402         |                           | 127,810   | 66,700 | 61,110 |
|             |                           | [ 82,340] |        |        |
|             |                           | [ 13,641] |        |        |
|             |                           | [ 31,829] |        |        |
| 01          |                           | 127,810   | 66,700 | 61,110 |
|             | 40,000,000 * 1 =          | 40,000    |        |        |
|             |                           | [ 20,000] |        |        |
|             |                           | [ 6,000]  |        |        |
|             |                           | [ 14,000] |        |        |
|             | ( 가 )<br>59,310,000 * 1 = | 59,310    |        |        |
|             |                           | [ 39,540] |        |        |
|             |                           | [ 5,931]  |        |        |
|             |                           | [ 13,839] |        |        |
|             | 28,500,000 * 1 =          | 28,500    |        |        |
|             |                           | [ 22,800] |        |        |
|             |                           | [ 1,710]  |        |        |
|             |                           | [ 3,990]  |        |        |
|             |                           | 24,000    | 28,000 | 4,000  |
|             |                           | [ 12,000] |        |        |
|             |                           | [ 12,000] |        |        |
| 402         |                           | 24,000    | 28,000 | 4,000  |
|             |                           | [ 12,000] |        |        |
|             |                           | [ 12,000] |        |        |
| 01          |                           | 24,000    | 28,000 | 4,000  |
|             | 24,000,000 * 1 =          | 24,000    |        |        |

| · · ( ) · · |                         |              |           |           |
|-------------|-------------------------|--------------|-----------|-----------|
|             |                         | [ 12,000]    |           |           |
|             |                         | [ 12,000]    |           |           |
|             |                         | 400,000      | 0         | 400,000   |
|             |                         | [ 200,000]   |           |           |
|             |                         | [ 100,000]   |           |           |
|             |                         | [ 100,000]   |           |           |
| 401         |                         | 400,000      | 0         | 400,000   |
|             |                         | [ 200,000]   |           |           |
|             |                         | [ 100,000]   |           |           |
|             |                         | [ 100,000]   |           |           |
| 04          |                         | 397,120      | 0         | 397,120   |
|             | 397,120,000 * 1 =       | 397,120      |           |           |
|             |                         | [ 198,560]   |           |           |
|             |                         | [ 99,280]    |           |           |
|             |                         | [ 99,280]    |           |           |
| 06          |                         | 2,880        | 0         | 2,880     |
|             | 2,880,000 * 1 =         | 2,880        |           |           |
|             |                         | [ 1,440]     |           |           |
|             |                         | [ 720]       |           |           |
|             |                         | [ 720]       |           |           |
| 가 ( )       |                         | 3,207,693    | 1,662,433 | 1,545,260 |
|             |                         | [ 2,465,469] |           |           |
|             |                         | [ 591,713]   |           |           |
|             |                         | [ 150,511]   |           |           |
| 401         |                         | 2,681,189    | 826,598   | 1,854,591 |
|             |                         | [ 2,040,869] |           |           |
|             |                         | [ 489,809]   |           |           |
|             |                         | [ 150,511]   |           |           |
| 02          |                         | 253,080      | 0         | 253,080   |
|             | 가 ( ) 253,080,000 * 1 = | 253,080      |           |           |
|             |                         | [ 126,540]   |           |           |
|             |                         | [ 30,370]    |           |           |
|             |                         | [ 96,170]    |           |           |

| · · ( ) · · |                     |              |           |           |
|-------------|---------------------|--------------|-----------|-----------|
| 04          |                     | 2,285,108    | 745,398   | 1,539,710 |
| 가 ( )       | 2,285,108,000 * 1 = | 2,285,108    |           |           |
|             |                     | [ 1,842,829] |           |           |
|             |                     | [ 442,279]   |           |           |
| 05          |                     | 143,001      | 81,200    | 61,801    |
| 가 ( )       | 143,001,000 * 1 =   | 143,001      |           |           |
|             |                     | [ 71,500]    |           |           |
|             |                     | [ 17,160]    |           |           |
|             |                     | [ 54,341]    |           |           |
| 402         |                     | 526,504      | 835,835   | 309,331   |
|             |                     | [ 424,600]   |           |           |
|             |                     | [ 101,904]   |           |           |
| 01          |                     | 526,504      | 835,835   | 309,331   |
| 가 ( )       | 526,504,000 * 1 =   | 526,504      |           |           |
|             |                     | [ 424,600]   |           |           |
|             |                     | [ 101,904]   |           |           |
| 가 ( 가 )     |                     | 1,954,458    | 1,695,047 | 259,411   |
|             |                     | [ 1,378,274] |           |           |
|             |                     | [ 172,854]   |           |           |
|             |                     | [ 403,330]   |           |           |
| 101         |                     | 1,654,768    | 1,353,631 | 301,137   |
|             |                     | [ 1,158,336] |           |           |
|             |                     | [ 148,928]   |           |           |
|             |                     | [ 347,504]   |           |           |
| 10          |                     | 1,654,768    | 1,353,631 | 301,137   |
| 가           | 1,601,963,000 * 1 = | 1,601,963    |           |           |
|             |                     | [ 1,121,374] |           |           |
|             |                     | [ 144,176]   |           |           |
|             |                     | [ 336,413]   |           |           |
| 가           | 52,805,000 * 1 =    | 52,805       |           |           |
|             |                     | [ 36,962]    |           |           |
|             |                     | [ 4,752]     |           |           |

| · · ( ) · · |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
|             |                   | [ 11,091]  |         |         |
| 301         |                   | 33,840     | 47,973  | 14,133  |
|             |                   | [ 33,840]  |         |         |
| 10          |                   | 33,840     | 47,973  | 14,133  |
| 가           | 33,840,000 * 1 =  | 33,840     |         |         |
|             |                   | [ 33,840]  |         |         |
| 401         |                   | 265,850    | 293,443 | 27,593  |
|             |                   | [ 186,098] |         |         |
|             |                   | [ 23,926]  |         |         |
|             |                   | [ 55,826]  |         |         |
| 06          |                   | 265,850    | 293,443 | 27,593  |
| 가           | 265,850,000 * 1 = | 265,850    |         |         |
|             |                   | [ 186,098] |         |         |
|             |                   | [ 23,926]  |         |         |
|             |                   | [ 55,826]  |         |         |
| 가 ( )       |                   | 189,956    | 0       | 189,956 |
|             |                   | [ 134,266] |         |         |
|             |                   | [ 16,707]  |         |         |
|             |                   | [ 38,983]  |         |         |
| 101         |                   | 160,154    | 0       | 160,154 |
|             |                   | [ 112,109] |         |         |
|             |                   | [ 14,413]  |         |         |
|             |                   | [ 33,632]  |         |         |
| 10          |                   | 160,154    | 0       | 160,154 |
|             | 160,154,000 * 1 = | 160,154    |         |         |
|             |                   | [ 112,109] |         |         |
|             |                   | [ 14,413]  |         |         |
|             |                   | [ 33,632]  |         |         |
| 206         |                   | 5,000      | 0       | 5,000   |
|             |                   | [ 3,500]   |         |         |
|             |                   | [ 450]     |         |         |
|             |                   | [ 1,050]   |         |         |
| 01          |                   | 5,000      | 0       | 5,000   |

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| • • ( ) • • |                    |           |   |        |
|-------------|--------------------|-----------|---|--------|
|             | 5,000,000 * 1 =    | 5,000     |   |        |
|             |                    | [ 3,500]  |   |        |
|             |                    | [ 450]    |   |        |
|             |                    | [ 1,050]  |   |        |
| 301         |                    | 4,320     | 0 | 4,320  |
|             |                    | [ 4,320]  |   |        |
| 10          |                    | 4,320     | 0 | 4,320  |
|             | 4,320,000 * 1 =    | 4,320     |   |        |
|             |                    | [ 4,320]  |   |        |
| 401         |                    | 20,482    | 0 | 20,482 |
|             |                    | [ 14,337] |   |        |
|             |                    | [ 1,844]  |   |        |
|             |                    | [ 4,301]  |   |        |
| 06          |                    | 20,482    | 0 | 20,482 |
|             | 20,482,000 * 1 =   | 20,482    |   |        |
|             |                    | [ 14,337] |   |        |
|             |                    | [ 1,844]  |   |        |
|             |                    | [ 4,301]  |   |        |
|             |                    | 15,000    | 0 | 15,000 |
|             |                    | [ 7,500]  |   |        |
|             |                    | [ 7,500]  |   |        |
| 402         |                    | 15,000    | 0 | 15,000 |
|             |                    | [ 7,500]  |   |        |
|             |                    | [ 7,500]  |   |        |
| 01          |                    | 15,000    | 0 | 15,000 |
|             | 15,000,000 * 1 =   | 15,000    |   |        |
|             |                    | [ 7,500]  |   |        |
|             |                    | [ 7,500]  |   |        |
|             |                    | 5,200     | 0 | 5,200  |
| 301         |                    | 5,200     | 0 | 5,200  |
| 10          |                    | 5,200     | 0 | 5,200  |
|             | 130,000 * 20 * 2 = | 5,200     |   |        |



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| • • ( ) • • |                             |  |        |         |         |
|-------------|-----------------------------|--|--------|---------|---------|
|             |                             |  | 45,450 | 57,650  | 12,200  |
| 101         |                             |  | 10,150 | 19,750  | 9,600   |
| 10          |                             |  | 10,150 | 19,750  | 9,600   |
|             |                             |  | 10,150 |         |         |
| ○           | 40,600 * 1 * 200 =          |  | 8,120  |         |         |
| ○           | 2,030,000 * 1 =             |  | 2,030  |         |         |
| 201         |                             |  | 27,300 | 26,900  | 400     |
| 01          |                             |  | 2,000  | 4,400   | 2,400   |
|             |                             |  | 2,000  |         |         |
| ○           | • 2,000,000 * 1 =           |  | 2,000  |         |         |
| 02          |                             |  | 25,300 | 22,500  | 2,800   |
|             |                             |  | 23,200 |         |         |
| ○           | 200,000 * 12 =              |  | 2,400  |         |         |
| ○           | • 200,000 * 2 =             |  | 400    |         |         |
| ○           | 1,200,000 * 12 =            |  | 14,400 |         |         |
| ○           | • 500,000 * 12 =            |  | 6,000  |         |         |
|             |                             |  | 2,100  |         |         |
| ○           | 5,000 * 420m <sup>2</sup> = |  | 2,100  |         |         |
| 206         |                             |  | 8,000  | 2,000   | 6,000   |
| 01          |                             |  | 8,000  | 2,000   | 6,000   |
|             | 2,000,000 * 1 =             |  | 2,000  |         |         |
|             | 10,000 * 100 =              |  | 1,000  |         |         |
|             | 5,000,000 * 1 =             |  | 5,000  |         |         |
|             |                             |  | 57,725 | 484,810 | 427,085 |
| 101         |                             |  | 8,225  | 8,610   | 385     |
| 10          |                             |  | 8,225  | 8,610   | 385     |
|             |                             |  | 8,225  |         |         |
| ○           | 40,600 * 1 * 200 =          |  | 8,120  |         |         |
| ○           | 105,000 * 1 =               |  | 105    |         |         |
| 201         |                             |  | 47,500 | 13,000  | 34,500  |
| 01          |                             |  | 47,500 | 13,000  | 34,500  |
|             |                             |  | 46,000 |         |         |

| · · ( ) · · |                    |            |         |         |
|-------------|--------------------|------------|---------|---------|
| ○           | 20,000,000 * 1 =   | 20,000     |         |         |
| ○           | 1,000,000 * 1 =    | 1,000      |         |         |
| ○           | 25,000,000 * 1 =   | 25,000     |         |         |
|             |                    | 1,500      |         |         |
| ○           | 300,000 * 5 =      | 1,500      |         |         |
| 206         |                    | 2,000      | 6,000   | 4,000   |
| 01          |                    | 2,000      | 6,000   | 4,000   |
|             | 500 * 4,000 =      | 2,000      |         |         |
|             |                    | 2,600      | 1,790   | 810     |
| 202         |                    | 2,600      | 1,790   | 810     |
| 01          |                    | 2,600      | 1,790   | 810     |
|             | 650,000 * 4 =      | 2,600      |         |         |
|             |                    | 817,400    | 655,755 | 161,645 |
|             |                    | [ 465,270] |         |         |
|             |                    | [ 65,260]  |         |         |
|             |                    | [ 286,870] |         |         |
|             |                    | 54,000     | 26,490  | 27,510  |
|             |                    | [ 27,000]  |         |         |
|             |                    | [ 13,500]  |         |         |
|             |                    | [ 13,500]  |         |         |
| 207         |                    | 54,000     | 0       | 54,000  |
|             |                    | [ 27,000]  |         |         |
|             |                    | [ 13,500]  |         |         |
|             |                    | [ 13,500]  |         |         |
| 01          |                    | 54,000     | 0       | 54,000  |
|             | 10,800 * 5,000ha = | 54,000     |         |         |
|             |                    | [ 27,000]  |         |         |
|             |                    | [ 13,500]  |         |         |
|             |                    | [ 13,500]  |         |         |
|             |                    | 473,100    | 420,000 | 53,100  |
|             |                    | [ 331,170] |         |         |
|             |                    | [ 42,580]  |         |         |

| · · ( ) · · |                   |            |           |         |
|-------------|-------------------|------------|-----------|---------|
|             |                   | [ 99,350]  |           |         |
| 402         |                   | 473,100    | 420,000   | 53,100  |
|             |                   | [ 331,170] |           |         |
|             |                   | [ 42,580]  |           |         |
|             |                   | [ 99,350]  |           |         |
| 01          |                   | 473,100    | 420,000   | 53,100  |
|             | 157,700,000 * 3 = | 473,100    |           |         |
|             |                   | [ 331,170] |           |         |
|             |                   | [ 42,580]  |           |         |
|             |                   | [ 99,350]  |           |         |
|             | 가 ( )             | 137,700    | 0         | 137,700 |
|             |                   | [ 107,100] |           |         |
|             |                   | [ 9,180]   |           |         |
|             |                   | [ 21,420]  |           |         |
| 402         |                   | 137,700    | 0         | 137,700 |
|             |                   | [ 107,100] |           |         |
|             |                   | [ 9,180]   |           |         |
|             |                   | [ 21,420]  |           |         |
| 01          |                   | 137,700    | 0         | 137,700 |
|             | 405,000 * 340ha = | 137,700    |           |         |
|             |                   | [ 107,100] |           |         |
|             |                   | [ 9,180]   |           |         |
|             |                   | [ 21,420]  |           |         |
|             |                   | 150,000    | 150,000   | 0       |
| 401         |                   | 150,000    | 150,000   | 0       |
| 04          |                   | 150,000    | 150,000   |         |
|             | 150,000,000 * 1 = | 150,000    |           |         |
|             |                   | 2,600      | 1,290     | 1,310   |
| 202         |                   | 2,600      | 1,290     | 1,310   |
| 01          |                   | 2,600      | 1,290     | 1,310   |
|             | 650,000 * 4 =     | 2,600      |           |         |
|             |                   | 2,625,360  | 2,026,671 | 598,689 |

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| · · ( ) · · |                   |              |           |         |
|-------------|-------------------|--------------|-----------|---------|
|             |                   | [ 12,500]    |           |         |
|             |                   | [ 244,000]   |           |         |
|             |                   | [ 138,156]   |           |         |
|             |                   | [ 2,230,704] |           |         |
|             |                   | 25,000       | 35,000    | 10,000  |
|             |                   | [ 12,500]    |           |         |
|             |                   | [ 6,250]     |           |         |
|             |                   | [ 6,250]     |           |         |
| 207         |                   | 25,000       | 0         | 25,000  |
|             |                   | [ 12,500]    |           |         |
|             |                   | [ 6,250]     |           |         |
|             |                   | [ 6,250]     |           |         |
| 01          | 25,000,000 * 1 =  | 25,000       | 0         | 25,000  |
|             |                   | 25,000       |           |         |
|             |                   | [ 12,500]    |           |         |
|             |                   | [ 6,250]     |           |         |
|             |                   | [ 6,250]     |           |         |
|             | ( )               | 400,000      | 1,000,000 | 600,000 |
|             |                   | [ 200,000]   |           |         |
|             |                   | [ 100,000]   |           |         |
|             |                   | [ 100,000]   |           |         |
| 401         |                   | 400,000      | 1,000,000 | 600,000 |
|             |                   | [ 200,000]   |           |         |
|             |                   | [ 100,000]   |           |         |
|             |                   | [ 100,000]   |           |         |
| 02          | 13,560,000 * 1 =  | 13,560       | 0         | 13,560  |
|             |                   | 13,560       |           |         |
|             |                   | [ 6,780]     |           |         |
|             |                   | [ 3,390]     |           |         |
|             |                   | [ 3,390]     |           |         |
| 04          | 376,440,000 * 1 = | 376,440      | 970,000   | 593,560 |
|             |                   | 376,440      |           |         |

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| · · ( ) · · |                   |  |         |        |
|-------------|-------------------|--|---------|--------|
| 06          | 10,000,000 * 1 =  | [ 188,220]<br>[ 94,110]<br>[ 94,110]<br>10,000<br>10,000<br>[ 5,000]<br>[ 2,500]<br>[ 2,500] | 30,000  | 20,000 |
| (가 )        |                   | 146,434<br>[ 44,000]<br>[ 30,730]<br>[ 71,704]   | 202,675 | 56,241 |
| 401         |                   | 146,434<br>[ 44,000]<br>[ 30,730]<br>[ 71,704]   | 202,675 | 56,241 |
| 04<br>가     | 143,434,000 * 1 = | 143,434<br>143,434<br>[ 43,100]<br>[ 30,100]<br>[ 70,234]                                    | 192,740 | 49,306 |
| 06<br>가     | 3,000,000 * 1 =   | 3,000<br>3,000<br>[ 900]<br>[ 630]<br>[ 1,470]   | 9,935   | 6,935  |
|             |                   | 3,920<br>[ 1,176]<br>[ 2,744]  | 4,730   | 810    |
| 206         |                   | 3,920<br>[ 1,176]<br>[ 2,744]  | 4,730   | 810    |
| 01          |                   | 3,920  | 4,730   | 810    |

| · · ( ) · · |                      |          |        |         |
|-------------|----------------------|----------|--------|---------|
|             | 3,920,000 * 1 =      | 3,920    |        |         |
|             |                      | [ 1,176] |        |         |
|             |                      | [ 2,744] |        |         |
|             |                      | 105,000  | 0      | 105,000 |
| 401         |                      | 105,000  | 0      | 105,000 |
| 02          |                      | 5,000    | 0      | 5,000   |
|             | 5,000,000 * 1 =      | 5,000    |        |         |
| 04          |                      | 100,000  | 0      | 100,000 |
|             | 100,000,000 * 1 =    | 100,000  |        |         |
|             |                      | 100,000  | 0      | 100,000 |
| 401         |                      | 100,000  | 0      | 100,000 |
| 04          |                      | 100,000  | 0      | 100,000 |
|             | 100,000,000 * 1 =    | 100,000  |        |         |
| 가           |                      | 254,400  | 76,540 | 177,860 |
| 201         |                      | 1,400    | 1,540  | 140     |
| 01          |                      | 1,400    | 1,540  | 140     |
|             |                      | 1,400    |        |         |
| ㅇ가          | 70,000 * 2 * 10 =    | 1,400    |        |         |
| 206         |                      | 15,000   | 15,000 | 0       |
| 01          |                      | 15,000   | 15,000 |         |
| 가           | 10,000 * 500 =       | 5,000    |        |         |
| 가           | 10,000 * 200 =       | 2,000    |        |         |
| 가           | 8,000,000 * 1 =      | 8,000    |        |         |
| 305         |                      | 5,000    | 0      | 5,000   |
| 01          |                      | 5,000    | 0      | 5,000   |
| 가           | 5,000,000 * 1 =      | 5,000    |        |         |
| 401         |                      | 223,000  | 50,000 | 173,000 |
| 04          |                      | 220,000  | 50,000 | 170,000 |
| 가           | 150,000,000 * 1 =    | 150,000  |        |         |
| 가           | ( 30,000,000 ) * 1 = | 30,000   |        |         |
| 가           | 20,000,000 * 1 =     | 20,000   |        |         |

| · · ( ) · · |                         |                   |         |         |
|-------------|-------------------------|-------------------|---------|---------|
| 06          | ~ 가<br>20,000,000 * 1 = | 20,000<br>3,000   | 0       | 3,000   |
|             | 가<br>3,000,000 * 1 =    | 3,000             |         |         |
| 802         |                         | 10,000            | 10,000  | 0       |
| 03          |                         | 10,000            | 10,000  |         |
|             | 가<br>10,000,000 * 1 =   | 10,000            |         |         |
|             |                         | 781,606           | 642,646 | 138,960 |
| 101         |                         | 299,806           | 313,946 | 14,140  |
| 10          |                         | 299,806<br>23,306 | 313,946 | 14,140  |
| ○           | 40,600 * 2 * 230 =      | 18,676            |         |         |
| ○           | 40,600 * 2 * 46 =       | 3,736             |         |         |
| ○           | 40,600 * 2 * 11 =       | 894               |         |         |
|             | 276,500,000 * 1 =       | 276,500           |         |         |
| 201         |                         | 17,100            | 55,900  | 38,800  |
| 01          |                         | 13,800<br>5,300   | 31,100  | 17,300  |
| ○           | 30,000 * 10 =           | 300               |         |         |
| ○           | 가 2,500,000 * 1 =       | 2,500             |         |         |
| ○           | 2,500,000 * 1 =         | 2,500             |         |         |
|             |                         | 1,500             |         |         |
| ○           | 300,000 * 5 =           | 1,500             |         |         |
|             |                         | 7,000             |         |         |
| ○           | 가 350,000 * 2 * 10 =    | 7,000             |         |         |
| 02          |                         | 3,300             | 24,800  | 21,500  |
|             |                         | 300               |         |         |
| ○           | 150,000 * 2 =           | 300               |         |         |
|             |                         | 3,000             |         |         |
| ○           | 3,000,000 * 1 =         | 3,000             |         |         |
| 206         |                         | 339,000           | 244,000 | 95,000  |

| · · ( ) · · |   |                     |         |         |
|-------------|---|---------------------|---------|---------|
| 01          |   |                     | 339,000 | 244,000 |
|             |   | 2,000,000 * 1 =     | 2,000   |         |
|             |   | 2,000,000 * 1 =     | 2,000   |         |
|             |   | 4,000 * 2,500 * 2 = | 20,000  |         |
|             |   | 6,000 * 1,000 =     | 6,000   |         |
|             |   | 6,000 * 1,000 =     | 6,000   |         |
|             |   | 4,000,000 * 1 =     | 4,000   |         |
|             |   | 3,000 * 1,000 =     | 3,000   |         |
|             |   | 3,000,000 * 1 =     | 3,000   |         |
|             |   | 2,000,000 * 1 =     | 2,000   |         |
|             | 가 | 30,000,000 * 1 =    | 30,000  |         |
|             |   | 100 * 300,000 =     | 30,000  |         |
|             |   | 3,000,000 * 1 =     | 3,000   |         |
|             | 가 | 60,000,000 * 1 =    | 60,000  |         |
|             |   | 10,000,000 * 1 =    | 10,000  |         |
|             |   | 10,000 * 200 =      | 2,000   |         |
|             | 가 | 10,000 * 500 =      | 5,000   |         |
|             |   | 4,000,000 * 1 =     | 4,000   |         |
|             |   | 1,000,000 * 1 =     | 1,000   |         |
|             |   | 10,000,000 * 1 =    | 10,000  |         |
|             |   | 15,000,000 * 1 =    | 15,000  |         |
|             |   | 10,000,000 * 1 =    | 10,000  |         |
|             |   | 5,000,000 * 1 =     | 5,000   |         |
|             |   | 20,000,000 * 1 =    | 20,000  |         |
|             | 가 | 20,000,000 * 1 =    | 20,000  |         |
|             | 가 | 10,000,000 * 1 =    | 10,000  |         |
|             |   | 5,000,000 * 1 =     | 5,000   |         |
|             |   | 5,000,000 * 1 =     | 5,000   |         |



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| · · ( ) · · |                  |         |        |        |
|-------------|------------------|---------|--------|--------|
|             | 500,000 * 1 =    | 500     |        |        |
|             | 10,000,000 * 1 = | 10,000  |        |        |
| 가           | 10,000,000 * 1 = | 10,000  |        |        |
| '08         | 150,000 * 100 =  | 15,000  |        |        |
| '08         | 350 * 30,000 =   | 10,500  |        |        |
| 303         |                  | 5,000   | 5,000  | 0      |
| 01          |                  | 5,000   | 5,000  |        |
|             | 5,000,000 * 1 =  | 5,000   |        |        |
| 401         |                  | 116,000 | 23,300 | 92,700 |
| 04          |                  | 113,000 | 20,000 | 93,000 |
| 가 가         | 20,000,000 * 1 = | 20,000  |        |        |
|             | 18,000,000 * 1 = | 18,000  |        |        |
|             | 15,000,000 * 1 = | 15,000  |        |        |
|             | 10,000,000 * 1 = | 10,000  |        |        |
|             | 50,000,000 * 1 = | 50,000  |        |        |
| 06          |                  | 3,000   | 3,300  | 300    |
|             | 3,000,000 * 1 =  | 3,000   |        |        |
| 405         |                  | 4,700   | 500    | 4,200  |
| 01          |                  | 4,700   | 500    | 4,200  |
|             | 400,000 * 5 =    | 2,000   |        |        |
|             | 650,000 * 2 =    | 1,300   |        |        |
|             | 700,000 * 2 =    | 1,400   |        |        |
|             | ( )              | 90,750  | 0      | 90,750 |
| 101         |                  | 84,000  | 0      | 84,000 |
| 10          |                  | 84,000  | 0      | 84,000 |
|             | 84,000,000 * 1 = | 84,000  |        |        |
| 201         |                  | 6,750   | 0      | 6,750  |
| 01          |                  | 6,750   | 0      | 6,750  |
|             |                  | 6,750   |        |        |

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| · · ( ) · ·       |                 |         |        |         |
|-------------------|-----------------|---------|--------|---------|
| ○                 | 6,750,000 * 1 = | 6,750   |        |         |
| ( 가 )             |                 | 15,000  | 30,000 | 15,000  |
| 403               |                 | 15,000  | 30,000 | 15,000  |
| 02                |                 | 15,000  | 30,000 | 15,000  |
| 15,000,000 * 1 =  |                 | 15,000  |        |         |
|                   |                 | 200,000 | 0      | 200,000 |
| 401               |                 | 200,000 | 0      | 200,000 |
| 04                |                 | 200,000 | 0      | 200,000 |
| 200,000,000 * 1 = |                 | 200,000 |        |         |
| ~                 |                 | 500,000 | 0      | 500,000 |
| 401               |                 | 500,000 | 0      | 500,000 |
| 02                |                 | 21,000  | 0      | 21,000  |
| 21,000,000 * 1 =  |                 | 21,000  |        |         |
| 04                |                 | 474,500 | 0      | 474,500 |
| 474,500,000 * 1 = |                 | 474,500 |        |         |
| 06                |                 | 4,500   | 0      | 4,500   |
| 4,500,000 * 1 =   |                 | 4,500   |        |         |
|                   |                 | 3,250   | 5,080  | 1,830   |
| 202               |                 | 3,250   | 5,080  | 1,830   |
| 01                |                 | 3,250   | 5,080  | 1,830   |
| 650,000 * 5 =     |                 | 3,250   |        |         |
| ( )               |                 | 39,480  | 51,010 | 11,530  |
|                   |                 | 4,200   | 4,200  | 0       |
|                   |                 | 4,200   | 4,200  | 0       |
| 203               |                 | 4,200   | 4,200  | 0       |
| 04                |                 | 4,200   | 4,200  |         |
| 350,000 * 12 =    |                 | 4,200   |        |         |
|                   |                 | 35,280  | 46,810 | 11,530  |
|                   |                 | 35,280  | 46,810 | 11,530  |
| 201               |                 | 20,280  | 28,810 | 8,530   |
| 01                |                 | 20,280  | 28,810 | 8,530   |

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| • • ( ) • • |                       |  |        |        |
|-------------|-----------------------|--|--------|--------|
|             |                       |  | 15,480 |        |
| ○           | 400,000 * 12 =        |  | 4,800  |        |
| ○           | 20,000 * 7 * 12 =     |  | 1,680  |        |
| ○           | 750,000 * 12 =        |  | 9,000  |        |
|             |                       |  | 4,800  |        |
| ○           | 5,000 * 10 * 12 * 8 = |  | 4,800  |        |
| 202         |                       |  | 15,000 | 18,000 |
| 01          |                       |  | 15,000 | 18,000 |
|             | 600,000 * 25 =        |  | 15,000 |        |

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| • • ( ) • • |                 |              |            |           |
|-------------|-----------------|--------------|------------|-----------|
|             |                 | 16,489,593   | 10,967,842 | 5,521,751 |
|             |                 | [ 3,900,000] |            |           |
|             |                 | [ 3,120,000] |            |           |
|             |                 | [ 90,000]    |            |           |
|             |                 | [ 30,000]    |            |           |
|             |                 | [ 2,402,636] |            |           |
|             |                 | [ 6,946,957] |            |           |
|             |                 | 436,380      | 1,076,712  | 640,332   |
|             |                 | [ 200,000]   |            |           |
|             |                 | [ 50,376]    |            |           |
|             |                 | [ 186,004]   |            |           |
|             |                 | 399,000      | 274,000    | 125,000   |
|             |                 | [ 200,000]   |            |           |
|             |                 | [ 48,000]    |            |           |
|             |                 | [ 151,000]   |            |           |
|             |                 | 360,000      | 225,000    | 135,000   |
|             |                 | [ 200,000]   |            |           |
|             |                 | [ 48,000]    |            |           |
|             |                 | [ 112,000]   |            |           |
| 402         |                 | 360,000      | 225,000    | 135,000   |
|             |                 | [ 200,000]   |            |           |
|             |                 | [ 48,000]    |            |           |
|             |                 | [ 112,000]   |            |           |
| 01          |                 | 360,000      | 225,000    | 135,000   |
|             |                 | 360,000      |            |           |
| ○           | 90,000,000 *1 = | 90,000       |            |           |
|             |                 | [ 50,000]    |            |           |
|             |                 | [ 12,000]    |            |           |
|             |                 | [ 28,000]    |            |           |
| ○           | 90,000,000 *1 = | 90,000       |            |           |
|             |                 | [ 50,000]    |            |           |
|             |                 | [ 12,000]    |            |           |
|             |                 | [ 28,000]    |            |           |

| • • ( ) • • |                  |           |        |        |
|-------------|------------------|-----------|--------|--------|
| ○           | 90,000,000 *1 =  | 90,000    |        |        |
|             |                  | [ 50,000] |        |        |
|             |                  | [ 12,000] |        |        |
|             |                  | [ 28,000] |        |        |
| ○           | 45,000,000 * 1 = | 45,000    |        |        |
|             |                  | [ 25,000] |        |        |
|             |                  | [ 6,000]  |        |        |
|             |                  | [ 14,000] |        |        |
| ○           | 45,000,000 * 1 = | 45,000    |        |        |
|             |                  | [ 25,000] |        |        |
|             |                  | [ 6,000]  |        |        |
|             |                  | [ 14,000] |        |        |
|             |                  | 30,000    | 0      | 30,000 |
| 307         |                  | 30,000    | 0      | 30,000 |
| 04          |                  | 30,000    | 0      | 30,000 |
|             | 30,000,000 * 1 = | 30,000    |        |        |
|             |                  | 9,000     | 9,000  | 0      |
| 307         |                  | 9,000     | 9,000  | 0      |
| 04          |                  | 9,000     | 9,000  |        |
|             | 9,000,000 * 1 =  | 9,000     |        |        |
|             |                  | 37,380    | 44,712 | 7,332  |
|             |                  | [ 2,376]  |        |        |
|             |                  | [ 35,004] |        |        |
|             |                  | 11,880    | 12,012 | 132    |
|             |                  | [ 2,376]  |        |        |
|             |                  | [ 9,504]  |        |        |
| 201         |                  | 11,880    | 12,012 | 132    |
|             |                  | [ 2,376]  |        |        |
|             |                  | [ 9,504]  |        |        |
| 01          | 11,880,000 * 1 = | 11,880    | 12,012 | 132    |
|             |                  | [ 2,376]  |        |        |

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| • • ( ) • • |                    |              |           |           |
|-------------|--------------------|--------------|-----------|-----------|
|             |                    | [ 9,504]     |           |           |
|             |                    | 5,000        | 15,000    | 10,000    |
| 307         |                    | 5,000        | 15,000    | 10,000    |
| 04          |                    | 5,000        | 15,000    | 10,000    |
|             | 5,000,000 * 1 =    | 5,000        |           |           |
|             |                    | 4,500        | 4,500     | 0         |
| 307         |                    | 4,500        | 4,500     | 0         |
| 04          |                    | 4,500        | 4,500     |           |
|             | 4,500,000 * 1 =    | 4,500        |           |           |
|             |                    | 7,500        | 7,500     | 0         |
| 201         |                    | 7,500        | 7,500     | 0         |
| 01          |                    | 7,500        | 7,500     |           |
|             |                    | 1,400        |           |           |
| ○           | 70,000 * 10 * 2 =  | 1,400        |           |           |
|             |                    | 6,100        |           |           |
| ○           | 1,000,000 * 1 =    | 1,000        |           |           |
| ○           | 700,000 * 3 =      | 2,100        |           |           |
| ○           | 3,000 * 10 * 100 = | 3,000        |           |           |
|             |                    | 8,500        | 5,700     | 2,800     |
| 202         |                    | 7,000        | 4,200     | 2,800     |
| 01          |                    | 7,000        | 4,200     | 2,800     |
|             | 100,000 * 5 * 14 = | 7,000        |           |           |
| 203         |                    | 1,500        | 1,500     | 0         |
| 03          |                    | 1,500        | 1,500     |           |
|             | 1,500,000 * 1 =    | 1,500        |           |           |
|             |                    | 7,644,860    | 5,754,370 | 1,890,490 |
|             |                    | [ 2,200,000] |           |           |
|             |                    | [ 1,595,000] |           |           |
|             |                    | [ 30,000]    |           |           |
|             |                    | [ 1,450,700] |           |           |
|             |                    | [ 2,369,160] |           |           |

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| ⋅ ⋅ ( ) ⋅ ⋅ |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
|             |                   | 676,000    | 950,000 | 274,000 |
|             |                   | [ 256,000] |         |         |
|             |                   | [ 420,000] |         |         |
|             |                   | 300,000    | 200,000 | 100,000 |
|             |                   | [ 150,000] |         |         |
|             |                   | [ 150,000] |         |         |
| 401         |                   | 300,000    | 200,000 | 100,000 |
|             |                   | [ 150,000] |         |         |
|             |                   | [ 150,000] |         |         |
| 02          |                   | 15,000     | 0       | 15,000  |
|             | 15,000,000 * 1 =  | 15,000     |         |         |
|             |                   | [ 7,500]   |         |         |
|             |                   | [ 7,500]   |         |         |
| 04          |                   | 282,000    | 200,000 | 82,000  |
|             | 282,000,000 * 1 = | 282,000    |         |         |
|             |                   | [ 141,000] |         |         |
|             |                   | [ 141,000] |         |         |
| 06          |                   | 3,000      | 0       | 3,000   |
|             | 3,000,000 * 1 =   | 3,000      |         |         |
|             |                   | [ 1,500]   |         |         |
|             |                   | [ 1,500]   |         |         |
|             |                   | 334,000    | 500,000 | 166,000 |
|             |                   | [ 100,000] |         |         |
|             |                   | [ 234,000] |         |         |
| 401         |                   | 334,000    | 500,000 | 166,000 |
|             |                   | [ 100,000] |         |         |
|             |                   | [ 234,000] |         |         |
| 02          |                   | 20,000     | 0       | 20,000  |
|             | 20,000,000 * 1 =  | 20,000     |         |         |
|             |                   | [ 6,000]   |         |         |
|             |                   | [ 14,000]  |         |         |
| 04          |                   | 310,000    | 490,000 | 180,000 |
|             | 310,000,000 * 1 = | 310,000    |         |         |

| · · ( ) · · |                       |  |           |         |
|-------------|-----------------------|--|-----------|---------|
| 06          | 4,000,000 * 1 =       | [ 93,000]<br>[ 217,000]<br>4,000<br>4,000<br>[ 1,000]<br>[ 3,000]  | 10,000    | 6,000   |
|             |                       | 30,000   | 0         | 30,000  |
| 207         |                       | 30,000   | 0         | 30,000  |
| 01          | 30,000,000 * 1 =      | 30,000   | 0         | 30,000  |
| 가           |                       | 12,000<br>[ 6,000]<br>[ 6,000]                                     | 0         | 12,000  |
| 402         |                       | 12,000<br>[ 6,000]<br>[ 6,000]                                     | 0         | 12,000  |
| 01          | 가<br>12,000,000 * 1 = | 12,000<br>12,000<br>[ 6,000]<br>[ 6,000]                           | 0         | 12,000  |
|             |                       | 2,356,160<br>[ 1,700,000]<br>[ 30,000]<br>[ 260,500]<br>[ 365,660] | 2,634,680 | 278,520 |
|             |                       | 4,000  | 4,000     | 0       |
| 301         |                       | 4,000  | 4,000     | 0       |
| 12          | 5,000 * 2 * 400 =     | 4,000  | 4,000     |         |
|             |                       | 2,160  | 1,680     | 480     |
| 308         |                       | 2,160  | 1,680     | 480     |
| 08          |                       | 2,160  | 1,680     | 480     |



| · · ( ) · · |                   |              |           |         |
|-------------|-------------------|--------------|-----------|---------|
|             | 7,200,000 * 30% = | 2,160        |           |         |
|             |                   | 5,000        | 5,000     | 0       |
| 201         |                   | 5,000        | 5,000     | 0       |
| 01          |                   | 5,000        | 5,000     |         |
|             |                   | 5,000        |           |         |
| ○           | 500,000 * 10 =    | 5,000        |           |         |
|             |                   | 160,000      | 84,000    | 76,000  |
| 가 ( )       |                   | [ 48,000]    |           |         |
|             |                   | [ 112,000]   |           |         |
| 402         |                   | 160,000      | 84,000    | 76,000  |
|             |                   | [ 48,000]    |           |         |
|             |                   | [ 112,000]   |           |         |
| 02          |                   | 160,000      | 84,000    | 76,000  |
| 가 ( )       | 160,000,000 * 1 = | 160,000      |           |         |
|             |                   | [ 48,000]    |           |         |
|             |                   | [ 112,000]   |           |         |
|             |                   | 2,125,000    | 2,500,000 | 375,000 |
|             |                   | [ 1,700,000] |           |         |
|             |                   | [ 212,500]   |           |         |
|             |                   | [ 212,500]   |           |         |
| 201         |                   | 20,000       | 0         | 20,000  |
|             |                   | [ 16,000]    |           |         |
|             |                   | [ 2,000]     |           |         |
|             |                   | [ 2,000]     |           |         |
| 01          |                   | 20,000       | 0         | 20,000  |
|             | 20,000,000 * 1 =  | 20,000       |           |         |
|             |                   | [ 16,000]    |           |         |
|             |                   | [ 2,000]     |           |         |
|             |                   | [ 2,000]     |           |         |
| 301         |                   | 2,005,000    | 2,375,000 | 370,000 |
|             |                   | [ 1,604,000] |           |         |
|             |                   | [ 200,500]   |           |         |

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| • • ( ) • • |                     |              |           |         |
|-------------|---------------------|--------------|-----------|---------|
| 301         |                     | [ 200,500]   |           |         |
| 12          |                     | 2,005,000    | 2,375,000 | 370,000 |
|             | 2,005,000,000 * 1 = | 2,005,000    |           |         |
|             |                     | [ 1,604,000] |           |         |
|             |                     | [ 200,500]   |           |         |
|             |                     | [ 200,500]   |           |         |
| 401         |                     | 100,000      | 125,000   | 25,000  |
|             |                     | [ 80,000]    |           |         |
|             |                     | [ 10,000]    |           |         |
|             |                     | [ 10,000]    |           |         |
| 04          |                     | 100,000      | 100,000   |         |
|             | 100,000,000 * 1 =   | 100,000      |           |         |
|             |                     | [ 80,000]    |           |         |
|             |                     | [ 10,000]    |           |         |
|             |                     | [ 10,000]    |           |         |
| ( )         |                     | 60,000       | 40,000    | 20,000  |
|             |                     | [ 30,000]    |           |         |
|             |                     | [ 30,000]    |           |         |
| 401         |                     | 60,000       | 40,000    | 20,000  |
|             |                     | [ 30,000]    |           |         |
|             |                     | [ 30,000]    |           |         |
| 04          |                     | 60,000       | 40,000    | 20,000  |
|             | 60,000,000 * 1 =    | 60,000       |           |         |
|             |                     | [ 30,000]    |           |         |
|             |                     | [ 30,000]    |           |         |
|             |                     | 2,053,700    | 1,509,690 | 544,010 |
|             |                     | [ 500,000]   |           |         |
|             |                     | [ 335,000]   |           |         |
|             |                     | [ 302,500]   |           |         |
|             |                     | [ 916,200]   |           |         |
|             |                     | 250,000      | 266,000   | 16,000  |
|             |                     | [ 175,000]   |           |         |

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| • • ( ) • • |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
|             |                   | [ 37,500]  |         |         |
|             |                   | [ 37,500]  |         |         |
| 206         |                   | 250,000    | 266,000 | 16,000  |
|             |                   | [ 175,000] |         |         |
|             |                   | [ 37,500]  |         |         |
|             |                   | [ 37,500]  |         |         |
| 01          | 250,000,000 *1 =  | 250,000    | 266,000 | 16,000  |
|             |                   | 250,000    |         |         |
|             |                   | [ 175,000] |         |         |
|             |                   | [ 37,500]  |         |         |
|             |                   | [ 37,500]  |         |         |
|             |                   | 1,000,000  | 500,000 | 500,000 |
|             |                   | [ 500,000] |         |         |
|             |                   | [ 500,000] |         |         |
| 206         |                   | 500,000    | 0       | 500,000 |
|             |                   | [ 250,000] |         |         |
|             |                   | [ 250,000] |         |         |
| 01          | 400,000 * 1,250 = | 500,000    | 0       | 500,000 |
|             |                   | 500,000    |         |         |
|             |                   | [ 250,000] |         |         |
|             |                   | [ 250,000] |         |         |
| 401         |                   | 490,000    | 495,000 | 5,000   |
|             |                   | [ 245,000] |         |         |
|             |                   | [ 245,000] |         |         |
| 04          | 483,000,000 * 1 = | 483,000    | 491,500 | 8,500   |
|             |                   | 483,000    |         |         |
|             |                   | [ 241,500] |         |         |
|             |                   | [ 241,500] |         |         |
| 06          | 7,000,000 * 1 =   | 7,000      | 3,500   | 3,500   |
|             |                   | 7,000      |         |         |
|             |                   | [ 3,500]   |         |         |
|             |                   | [ 3,500]   |         |         |

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| • • ( ) • • |                   |           |         |         |
|-------------|-------------------|-----------|---------|---------|
| 403         |                   | 10,000    | 5,000   | 5,000   |
|             |                   | [ 5,000]  |         |         |
|             |                   | [ 5,000]  |         |         |
| 02          |                   | 10,000    | 5,000   | 5,000   |
|             | 10,000,000 * 1 =  | 10,000    |         |         |
|             |                   | [ 5,000]  |         |         |
|             |                   | [ 5,000]  |         |         |
|             |                   | 160,000   | 160,000 | 0       |
|             |                   | [ 80,000] |         |         |
|             |                   | [ 80,000] |         |         |
| 402         |                   | 160,000   | 160,000 | 0       |
|             |                   | [ 80,000] |         |         |
|             |                   | [ 80,000] |         |         |
| 01          |                   | 160,000   | 160,000 |         |
|             | 160,000,000 * 1 = | 160,000   |         |         |
|             |                   | [ 80,000] |         |         |
|             |                   | [ 80,000] |         |         |
|             |                   | 50,000    | 100,000 | 50,000  |
|             |                   | [ 25,000] |         |         |
|             |                   | [ 25,000] |         |         |
| 402         |                   | 50,000    | 100,000 | 50,000  |
|             |                   | [ 25,000] |         |         |
|             |                   | [ 25,000] |         |         |
| 01          |                   | 50,000    | 100,000 | 50,000  |
|             | 50,000,000 * 1 =  | 50,000    |         |         |
|             |                   | [ 25,000] |         |         |
|             |                   | [ 25,000] |         |         |
|             |                   | 180,000   | 300,000 | 120,000 |
|             |                   | [ 90,000] |         |         |
|             |                   | [ 90,000] |         |         |
| 402         |                   | 180,000   | 300,000 | 120,000 |
|             |                   | [ 90,000] |         |         |

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| · · ( ) · · |                   |            |         |         |
|-------------|-------------------|------------|---------|---------|
| 402         |                   | [ 90,000]  |         |         |
| 01          | 180,000,000 * 1 = | 180,000    | 300,000 | 120,000 |
|             |                   | [ 90,000]  |         |         |
|             |                   | [ 90,000]  |         |         |
|             |                   | 48,000     | 40,000  | 8,000   |
|             |                   | [ 24,000]  |         |         |
|             |                   | [ 24,000]  |         |         |
| 206         |                   | 48,000     | 40,000  | 8,000   |
|             |                   | [ 24,000]  |         |         |
|             |                   | [ 24,000]  |         |         |
| 01          | 48,000,000 * 1 =  | 48,000     | 40,000  | 8,000   |
|             |                   | [ 24,000]  |         |         |
|             |                   | [ 24,000]  |         |         |
|             |                   | 40,000     | 40,000  | 0       |
|             |                   | [ 12,000]  |         |         |
|             |                   | [ 28,000]  |         |         |
| 206         |                   | 40,000     | 40,000  | 0       |
|             |                   | [ 12,000]  |         |         |
|             |                   | [ 28,000]  |         |         |
| 01          | 40,000,000 * 1 =  | 40,000     | 40,000  |         |
|             |                   | [ 12,000]  |         |         |
|             |                   | [ 28,000]  |         |         |
|             |                   | 200,000    | 0       | 200,000 |
|             |                   | [ 160,000] |         |         |
|             |                   | [ 12,000]  |         |         |
|             |                   | [ 28,000]  |         |         |
| 206         |                   | 30,000     | 0       | 30,000  |
|             |                   | [ 24,000]  |         |         |
|             |                   | [ 1,800]   |         |         |

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| • • ( ) • • |                   |  |   |         |
|-------------|-------------------|--|---|---------|
| 206         |                   | [ 4,200]   |   |         |
| 01          | 30,000,000 * 1 =  | 30,000<br>30,000<br>[ 24,000]<br>[ 1,800]<br>[ 4,200]      | 0 | 30,000  |
| 401         |                   | 170,000<br>[ 136,000]<br>[ 10,200]<br>[ 23,800]            | 0 | 170,000 |
| 04          | 168,600,000 * 1 = | 168,600<br>168,600<br>[ 134,880]<br>[ 10,167]<br>[ 23,553] | 0 | 168,600 |
| 06          | 1,400,000 * 1 =   | 1,400<br>1,400<br>[ 1,120]<br>[ 33]<br>[ 247]              | 0 | 1,400   |
|             |                   | 49,000   | 0 | 49,000  |
| 402         |                   | 49,000   | 0 | 49,000  |
| 01          | 49,000,000 * 1 =  | 49,000<br>49,000   | 0 | 49,000  |
|             |                   | 74,000<br>[ 22,000]<br>[ 52,000]                           | 0 | 74,000  |
| 206         |                   | 74,000<br>[ 22,000]<br>[ 52,000]                           | 0 | 74,000  |
| 01          | 74,000,000 * 1 =  | 74,000<br>74,000   | 0 | 74,000  |

| · · ( ) · · |                     |              |         |           |
|-------------|---------------------|--------------|---------|-----------|
|             |                     | [ 22,000]    |         |           |
|             |                     | [ 52,000]    |         |           |
|             |                     | 2,700        | 3,690   | 990       |
| 202         |                     | 2,700        | 3,690   | 990       |
| 01          |                     | 2,700        | 3,690   | 990       |
|             | 100,000 * 3 * 9 =   | 2,700        |         |           |
| 가 가         |                     | 2,559,000    | 660,000 | 1,899,000 |
|             |                     | [ 1,260,000] |         |           |
|             |                     | [ 631,700]   |         |           |
|             |                     | [ 667,300]   |         |           |
| 가           |                     | 1,170,000    | 0       | 1,170,000 |
|             |                     | [ 900,000]   |         |           |
|             |                     | [ 270,000]   |         |           |
| 402         |                     | 1,170,000    | 0       | 1,170,000 |
|             |                     | [ 900,000]   |         |           |
|             |                     | [ 270,000]   |         |           |
| 01          |                     | 1,170,000    | 0       | 1,170,000 |
| 가           | 1,170,000,000 * 1 = | 1,170,000    |         |           |
|             |                     | [ 900,000]   |         |           |
|             |                     | [ 270,000]   |         |           |
| 가           |                     | 819,000      | 630,000 | 189,000   |
|             |                     | [ 360,000]   |         |           |
|             |                     | [ 137,700]   |         |           |
|             |                     | [ 321,300]   |         |           |
| 402         |                     | 819,000      | 630,000 | 189,000   |
|             |                     | [ 360,000]   |         |           |
|             |                     | [ 137,700]   |         |           |
|             |                     | [ 321,300]   |         |           |
| 01          |                     | 819,000      | 630,000 | 189,000   |
| 가           | 819,000,000 * 1 =   | 819,000      |         |           |
|             |                     | [ 360,000]   |         |           |
|             |                     | [ 137,700]   |         |           |

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| · · ( ) · · |                   |            |           |         |
|-------------|-------------------|------------|-----------|---------|
|             |                   | [ 321,300] |           |         |
|             |                   | 70,000     | 0         | 70,000  |
|             |                   | [ 24,000]  |           |         |
|             |                   | [ 46,000]  |           |         |
| 402         |                   | 70,000     | 0         | 70,000  |
|             |                   | [ 24,000]  |           |         |
|             |                   | [ 46,000]  |           |         |
| 01          |                   | 70,000     | 0         | 70,000  |
|             | 70,000,000 * 1 =  | 70,000     |           |         |
|             |                   | [ 24,000]  |           |         |
|             |                   | [ 46,000]  |           |         |
|             | 가 HACCP           | 500,000    | 0         | 500,000 |
|             |                   | [ 200,000] |           |         |
|             |                   | [ 300,000] |           |         |
| 402         |                   | 500,000    | 0         | 500,000 |
|             |                   | [ 200,000] |           |         |
|             |                   | [ 300,000] |           |         |
| 01          |                   | 500,000    | 0         | 500,000 |
|             | 가 HACCP           | 500,000    |           |         |
|             | 500,000,000 * 1 = | 500,000    |           |         |
|             |                   | [ 200,000] |           |         |
|             |                   | [ 300,000] |           |         |
|             |                   | 739,290    | 1,322,840 | 583,550 |
|             |                   | [ 25,000]  |           |         |
|             |                   | [ 224,560] |           |         |
|             |                   | [ 489,730] |           |         |
|             |                   | 689,290    | 1,272,840 | 583,550 |
|             |                   | [ 25,000]  |           |         |
|             |                   | [ 224,560] |           |         |
|             |                   | [ 439,730] |           |         |
|             |                   | 365,300    | 368,000   | 2,700   |
|             |                   | [ 146,120] |           |         |
|             |                   | [ 219,180] |           |         |



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| · · ( ) · · |                      |            |         |        |
|-------------|----------------------|------------|---------|--------|
| 402         |                      | 365,300    | 368,000 | 2,700  |
|             |                      | [ 146,120] |         |        |
|             |                      | [ 219,180] |         |        |
| 02          |                      | 365,300    | 368,000 | 2,700  |
|             | 365,300,000 * 1 =    | 365,300    |         |        |
|             |                      | [ 146,120] |         |        |
|             |                      | [ 219,180] |         |        |
|             |                      | 59,800     | 61,750  | 1,950  |
|             |                      | [ 17,940]  |         |        |
|             |                      | [ 41,860]  |         |        |
| 402         |                      | 59,800     | 61,750  | 1,950  |
|             |                      | [ 17,940]  |         |        |
|             |                      | [ 41,860]  |         |        |
| 01          |                      | 59,800     | 61,750  | 1,950  |
|             | 59,800,000 * 1 =     | 59,800     |         |        |
|             |                      | [ 17,940]  |         |        |
|             |                      | [ 41,860]  |         |        |
|             |                      | 57,600     | 96,000  | 38,400 |
|             |                      | [ 19,200]  |         |        |
|             |                      | [ 38,400]  |         |        |
| 402         |                      | 57,600     | 96,000  | 38,400 |
|             |                      | [ 19,200]  |         |        |
|             |                      | [ 38,400]  |         |        |
| 01          |                      | 57,600     | 96,000  | 38,400 |
|             | ( ) 57,600,000 * 1 = | 57,600     |         |        |
|             |                      | [ 19,200]  |         |        |
|             |                      | [ 38,400]  |         |        |
|             |                      | 50,000     | 100,000 | 50,000 |
|             |                      | [ 25,000]  |         |        |
|             |                      | [ 7,500]   |         |        |
|             |                      | [ 17,500]  |         |        |
| 402         |                      | 50,000     | 0       | 50,000 |

| · · ( ) · · |                                   |           |        |        |
|-------------|-----------------------------------|-----------|--------|--------|
| 402         |                                   | [ 25,000] |        |        |
|             |                                   | [ 7,500]  |        |        |
|             |                                   | [ 17,500] |        |        |
| 01          |                                   | 50,000    | 0      | 50,000 |
|             | 50,000,000 * 1 =                  | 50,000    |        |        |
|             |                                   | [ 25,000] |        |        |
|             |                                   | [ 7,500]  |        |        |
|             |                                   | [ 17,500] |        |        |
| DSC/VHF     |                                   | 20,000    | 0      | 20,000 |
| 402         |                                   | 20,000    | 0      | 20,000 |
| 01          |                                   | 20,000    | 0      | 20,000 |
|             | DSC/VHF<br>1,000,000 * 25 * 80% = | 20,000    |        |        |
|             |                                   | 26,400    | 26,400 | 0      |
| 402         |                                   | 26,400    | 26,400 | 0      |
| 01          |                                   | 26,400    | 26,400 |        |
|             | 3,300,000 * 10 * 80% =            | 26,400    |        |        |
|             |                                   | 12,000    | 12,000 | 0      |
| 402         |                                   | 12,000    | 12,000 | 0      |
| 01          |                                   | 12,000    | 12,000 |        |
|             | 120,000 * 100 =                   | 12,000    |        |        |
| 가           |                                   | 5,000     | 0      | 5,000  |
| 402         |                                   | 5,000     | 0      | 5,000  |
| 01          |                                   | 5,000     | 0      | 5,000  |
|             | 가<br>( )<br>5,000,000 * 1 =       | 5,000     |        |        |
|             |                                   | 7,400     | 7,400  | 0      |
| 201         |                                   | 7,400     | 7,400  | 0      |
| 01          |                                   | 7,400     | 7,400  |        |
|             |                                   | 1,400     |        |        |
|             | ○<br>70,000 * 20 =                | 1,400     |        |        |
|             |                                   | 6,000     |        |        |
|             | ○<br>400,000 * 15 =               | 6,000     |        |        |

| · · ( ) · · |                   |              |           |           |
|-------------|-------------------|--------------|-----------|-----------|
|             |                   | 33,600       | 0         | 33,600    |
|             |                   | [ 12,600]    |           |           |
|             |                   | [ 21,000]    |           |           |
| 402         |                   | 33,600       | 0         | 33,600    |
|             |                   | [ 12,600]    |           |           |
|             |                   | [ 21,000]    |           |           |
| 01          |                   | 33,600       | 0         | 33,600    |
|             | 33,600,000 * 1 =  | 33,600       |           |           |
|             |                   | [ 12,600]    |           |           |
|             |                   | [ 21,000]    |           |           |
|             |                   | 49,490       | 0         | 49,490    |
|             |                   | [ 21,200]    |           |           |
|             |                   | [ 28,290]    |           |           |
| 402         |                   | 49,490       | 0         | 49,490    |
|             |                   | [ 21,200]    |           |           |
|             |                   | [ 28,290]    |           |           |
| 01          |                   | 49,490       | 0         | 49,490    |
|             | 49,490,000 * 1 =  | 49,490       |           |           |
|             |                   | [ 21,200]    |           |           |
|             |                   | [ 28,290]    |           |           |
|             |                   | 2,700        | 3,690     | 990       |
| 202         |                   | 2,700        | 3,690     | 990       |
| 01          |                   | 2,700        | 3,690     | 990       |
|             | 100,000 * 3 * 9 = | 2,700        |           |           |
|             |                   | 50,000       | 50,000    | 0         |
|             | 가                 | 50,000       | 50,000    | 0         |
| 308         |                   | 50,000       | 50,000    | 0         |
| 05          |                   | 50,000       | 50,000    |           |
|             | 가                 | 50,000       |           |           |
|             | 50,000,000 * 1 =  | 50,000       |           |           |
|             |                   | 4,294,800    | 2,164,320 | 2,130,480 |
|             |                   | [ 1,500,000] |           |           |
|             |                   | [ 615,000]   |           |           |

| • • ( ) • • |                       |              |         |         |
|-------------|-----------------------|--------------|---------|---------|
|             |                       | [ 2,179,800] |         |         |
|             |                       | 1,431,000    | 965,000 | 466,000 |
|             |                       | [ 500,000]   |         |         |
|             |                       | [ 115,000]   |         |         |
|             |                       | [ 816,000]   |         |         |
|             |                       | 1,000,000    | 600,000 | 400,000 |
|             |                       | [ 500,000]   |         |         |
|             |                       | [ 500,000]   |         |         |
| 401         |                       | 1,000,000    | 600,000 | 400,000 |
|             |                       | [ 500,000]   |         |         |
|             |                       | [ 500,000]   |         |         |
| 04          |                       | 1,000,000    | 595,000 | 405,000 |
|             | ( 1,000,000,000 * 1 = | 1,000,000    |         |         |
|             |                       | [ 500,000]   |         |         |
|             |                       | [ 500,000]   |         |         |
|             |                       | 50,000       | 0       | 50,000  |
| 401         |                       | 50,000       | 0       | 50,000  |
| 02          |                       | 3,550        | 0       | 3,550   |
|             | 3,550,000 * 1 =       | 3,550        |         |         |
| 04          |                       | 46,450       | 0       | 46,450  |
|             | 46,450,000 * 1 =      | 46,450       |         |         |
|             |                       | 90,000       | 0       | 90,000  |
| 402         |                       | 90,000       | 0       | 90,000  |
| 01          |                       | 90,000       | 0       | 90,000  |
|             | 90,000,000 * 1 =      | 90,000       |         |         |
|             |                       | 41,000       | 41,000  | 0       |
| 201         |                       | 41,000       | 41,000  | 0       |
| 01          |                       | 41,000       | 41,000  |         |
|             |                       | 41,000       |         |         |
| ○           | 500,000 * 10 * 8.2 =  | 41,000       |         |         |
|             |                       | 200,000      | 0       | 200,000 |

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| · · ( ) · · |                   |              |           |           |
|-------------|-------------------|--------------|-----------|-----------|
|             |                   | [ 100,000]   |           |           |
|             |                   | [ 100,000]   |           |           |
| 401         |                   | 200,000      | 0         | 200,000   |
|             |                   | [ 100,000]   |           |           |
|             |                   | [ 100,000]   |           |           |
| 04          |                   | 200,000      | 0         | 200,000   |
|             | 200,000,000 * 1 = | 200,000      |           |           |
|             |                   | [ 100,000]   |           |           |
|             |                   | [ 100,000]   |           |           |
|             |                   | 50,000       | 0         | 50,000    |
|             |                   | [ 15,000]    |           |           |
|             |                   | [ 35,000]    |           |           |
| 401         |                   | 50,000       | 0         | 50,000    |
|             |                   | [ 15,000]    |           |           |
|             |                   | [ 35,000]    |           |           |
| 04          |                   | 50,000       | 0         | 50,000    |
|             | 50,000,000 * 1 =  | 50,000       |           |           |
|             |                   | [ 15,000]    |           |           |
|             |                   | [ 35,000]    |           |           |
|             |                   | 2,863,800    | 1,199,320 | 1,664,480 |
|             |                   | [ 1,000,000] |           |           |
|             |                   | [ 500,000]   |           |           |
|             |                   | [ 1,363,800] |           |           |
|             |                   | 400,000      | 600,000   | 200,000   |
|             |                   | [ 200,000]   |           |           |
|             |                   | [ 200,000]   |           |           |
| 401         |                   | 400,000      | 600,000   | 200,000   |
|             |                   | [ 200,000]   |           |           |
|             |                   | [ 200,000]   |           |           |
| 04          |                   | 400,000      | 600,000   | 200,000   |
|             | 400,000,000 * 1 = | 400,000      |           |           |
|             |                   | [ 200,000]   |           |           |

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| • • ( ) • • |                     |              |         |           |
|-------------|---------------------|--------------|---------|-----------|
|             |                     | [ 200,000]   |         |           |
|             |                     | 2,000,000    | 100,000 | 1,900,000 |
|             |                     | [ 1,000,000] |         |           |
|             |                     | [ 300,000]   |         |           |
|             |                     | [ 700,000]   |         |           |
| 401         |                     | 2,000,000    | 0       | 2,000,000 |
|             |                     | [ 1,000,000] |         |           |
|             |                     | [ 300,000]   |         |           |
|             |                     | [ 700,000]   |         |           |
| 04          |                     | 1,990,000    | 0       | 1,990,000 |
|             | 1,990,000,000 * 1 = | 1,990,000    |         |           |
|             |                     | [ 995,000]   |         |           |
|             |                     | [ 297,500]   |         |           |
|             |                     | [ 697,500]   |         |           |
| 06          |                     | 10,000       | 0       | 10,000    |
|             | 10,000,000 * 1 =    | 10,000       |         |           |
|             |                     | [ 5,000]     |         |           |
|             |                     | [ 2,500]     |         |           |
|             |                     | [ 2,500]     |         |           |
|             |                     | 25,000       | 0       | 25,000    |
| 401         |                     | 25,000       | 0       | 25,000    |
| 02          |                     | 25,000       | 0       | 25,000    |
|             | 25,000,000 * 1 =    | 25,000       |         |           |
|             | ( )                 | 100,000      | 0       | 100,000   |
| 401         |                     | 100,000      | 0       | 100,000   |
| 02          |                     | 100,000      | 0       | 100,000   |
|             | 100,000,000 * 1 =   | 100,000      |         |           |
| 「           | 」                   | 300,000      | 0       | 300,000   |
| 401         |                     | 300,000      | 0       | 300,000   |
| 02          |                     | 20,000       | 0       | 20,000    |
|             | 20,000,000 * 1 =    | 20,000       |         |           |

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| · · ( ) · · |                          |              |         |           |
|-------------|--------------------------|--------------|---------|-----------|
| 04          |                          | 280,000      | 0       | 280,000   |
|             | 280,000,000 * 1 =        | 280,000      |         |           |
|             |                          | 1,200        | 0       | 1,200     |
| 201         |                          | 1,200        | 0       | 1,200     |
| 02          |                          | 1,200        | 0       | 1,200     |
|             |                          | 1,200        |         |           |
| ○           | 100,000 * 12 =           | 1,200        |         |           |
| 2015        |                          | 34,000       | 0       | 34,000    |
| 308         |                          | 34,000       | 0       | 34,000    |
| 05          |                          | 34,000       | 0       | 34,000    |
|             | 2015<br>34,000,000 * 1 = | 34,000       |         |           |
|             |                          | 3,600        | 4,320   | 720       |
| 202         |                          | 3,600        | 4,320   | 720       |
| 01          |                          | 3,600        | 4,320   | 720       |
|             | 100,000 * 4 * 9 =        | 3,600        |         |           |
|             |                          | 3,338,800    | 621,300 | 2,717,500 |
|             |                          | [ 1,500,000] |         |           |
|             |                          | [ 90,000]    |         |           |
|             |                          | [ 62,000]    |         |           |
|             |                          | [ 1,686,800] |         |           |
|             |                          | 3,338,800    | 621,300 | 2,717,500 |
|             |                          | [ 1,500,000] |         |           |
|             |                          | [ 90,000]    |         |           |
|             |                          | [ 62,000]    |         |           |
|             |                          | [ 1,686,800] |         |           |
| 가           |                          | 100,000      | 100,000 | 0         |
|             |                          | [ 30,000]    |         |           |
|             |                          | [ 70,000]    |         |           |
| 101         |                          | 40,000       | 40,000  | 0         |
|             |                          | [ 12,000]    |         |           |
|             |                          | [ 28,000]    |         |           |
| 10          |                          | 40,000       | 40,000  |           |

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| · · ( ) · · |                       |  |         |        |
|-------------|-----------------------|--|---------|--------|
|             | 가<br>40,000,000 * 1 = | 40,000<br>[ 12,000]<br>[ 28,000]               |         |        |
| 201         |                       | 40,000<br>[ 12,000]<br>[ 28,000]               | 40,000  | 0      |
| 01          | 가<br>40,000,000 * 1 = | 40,000<br>[ 12,000]<br>[ 28,000]               | 40,000  |        |
| 402         |                       | 20,000<br>[ 6,000]<br>[ 14,000]                | 20,000  | 0      |
| 02          | 가<br>20,000,000 * 1 = | 20,000<br>[ 6,000]<br>[ 14,000]                | 20,000  |        |
|             |                       | 150,000<br>[ 90,000]<br>[ 18,000]<br>[ 42,000] | 200,000 | 50,000 |
| 307         |                       | 150,000<br>[ 90,000]<br>[ 18,000]<br>[ 42,000] | 200,000 | 50,000 |
| 05          | 150,000,000 * 1 =     | 150,000<br>[ 90,000]<br>[ 18,000]<br>[ 42,000] | 200,000 | 50,000 |
|             |                       | 28,000<br>[ 14,000]                            | 31,200  | 3,200  |



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| • • ( ) • • |                         |              |        |           |
|-------------|-------------------------|--------------|--------|-----------|
|             |                         | [ 14,000]    |        |           |
| 402         |                         | 28,000       | 31,200 | 3,200     |
|             |                         | [ 14,000]    |        |           |
|             |                         | [ 14,000]    |        |           |
| 01          |                         | 28,000       | 31,200 | 3,200     |
|             | 28,000,000 * 1 =        | 28,000       |        |           |
|             |                         | [ 14,000]    |        |           |
|             |                         | [ 14,000]    |        |           |
|             |                         | 3,000,000    | 0      | 3,000,000 |
|             |                         | [ 1,500,000] |        |           |
|             |                         | [ 1,500,000] |        |           |
| 401         |                         | 3,000,000    | 0      | 3,000,000 |
|             |                         | [ 1,500,000] |        |           |
|             |                         | [ 1,500,000] |        |           |
| 01          |                         | 39,600       | 0      | 39,600    |
|             | 3,000,000,000 * 1.32% = | 39,600       |        |           |
|             |                         | [ 19,800]    |        |           |
|             |                         | [ 19,800]    |        |           |
| 02          |                         | 79,500       | 0      | 79,500    |
|             | 3,000,000,000 * 2.65% = | 79,500       |        |           |
|             |                         | [ 39,750]    |        |           |
|             |                         | [ 39,750]    |        |           |
| 04          |                         | 2,870,100    | 0      | 2,870,100 |
|             | 2,870,100,000 * 1 =     | 2,870,100    |        |           |
|             |                         | [ 1,435,050] |        |           |
|             |                         | [ 1,435,050] |        |           |
| 06          |                         | 10,800       | 0      | 10,800    |
|             | 10,800,000 * 1 =        | 10,800       |        |           |
|             |                         | [ 5,400]     |        |           |
|             |                         | [ 5,400]     |        |           |
|             |                         | 20,000       | 50,000 | 30,000    |

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| · · ( ) · · |                   |        |        |        |
|-------------|-------------------|--------|--------|--------|
| 307         |                   | 20,000 | 0      | 20,000 |
| 02          |                   | 20,000 | 0      | 20,000 |
|             | 20,000,000 * 1 =  | 20,000 |        |        |
| 가           |                   | 10,000 | 0      | 10,000 |
| 307         |                   | 10,000 | 0      | 10,000 |
| 05          |                   | 10,000 | 0      | 10,000 |
| 가           | 10,000,000 * 1 =  | 10,000 |        |        |
|             |                   | 11,000 | 0      | 11,000 |
| 402         |                   | 11,000 | 0      | 11,000 |
| 01          |                   | 11,000 | 0      | 11,000 |
|             | 11,000,000 * 1 =  | 11,000 |        |        |
|             |                   | 18,000 | 18,000 | 0      |
| 101         |                   | 10,000 | 10,000 | 0      |
| 10          |                   | 10,000 | 10,000 |        |
|             | 10,000,000 * 1 =  | 10,000 |        |        |
| 201         |                   | 8,000  | 8,000  | 0      |
| 01          |                   | 8,000  | 8,000  |        |
|             |                   | 8,000  |        |        |
| ○           | 500,000 * 2 * 4 = | 4,000  |        |        |
| ○           | 500,000 * 8 =     | 4,000  |        |        |
|             |                   | 1,800  | 2,100  | 300    |
| 202         |                   | 1,800  | 2,100  | 300    |
| 01          |                   | 1,800  | 2,100  | 300    |
|             | 100,000 * 2 * 9 = | 1,800  |        |        |
| ( )         |                   | 35,463 | 28,300 | 7,163  |
|             |                   | 4,200  | 4,200  | 0      |
|             |                   | 4,200  | 4,200  | 0      |
| 203         |                   | 4,200  | 4,200  | 0      |
| 04          |                   | 4,200  | 4,200  |        |
|             | 350,000 * 12 =    | 4,200  |        |        |
|             |                   | 31,263 | 24,100 | 7,163  |

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|-------------|------------------------|--------|--------|-------|
|             |                        | 31,263 | 24,100 | 7,163 |
| 201         |                        | 17,063 | 16,600 | 463   |
| 01          |                        | 17,063 | 16,600 | 463   |
|             |                        | 8,063  |        |       |
| ○           | 2,543,000 * 1 =        | 2,543  |        |       |
| ○           | 4,800,000 * 1 =        | 4,800  |        |       |
| ○           | 12,000 * 5 * 12 =      | 720    |        |       |
|             |                        | 9,000  |        |       |
| ○           | 5,000 * 10 * 15 * 12 = | 9,000  |        |       |
| 202         |                        | 10,200 | 7,000  | 3,200 |
| 01          |                        | 10,200 | 7,000  | 3,200 |
|             | 60,000 * 17 * 10 =     | 10,200 |        |       |
| 405         |                        | 4,000  | 500    | 3,500 |
| 01          |                        | 4,000  | 500    | 3,500 |
|             | 4,000,000 * 1 =        | 4,000  |        |       |

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| ⋅ ⋅ ( ) ⋅ ⋅ |     |                    |        |        |
|-------------|-----|--------------------|--------|--------|
|             |     | 44,648             | 0      | 44,648 |
|             |     | 34,900             | 0      | 34,900 |
|             |     | 34,900             | 0      | 34,900 |
|             |     | 31,300             | 0      | 31,300 |
|             | 201 | 31,300             | 0      | 31,300 |
|             | 01  | 29,300             | 0      | 29,300 |
|             |     | 29,300             |        |        |
|             | ○   | 100,000 * 26 * 3 = | 7,800  |        |
|             | ○   | 30,000 * 25 * 2 =  | 1,500  |        |
|             | ○   | 50,000 * 200 =     | 10,000 |        |
|             | ○   | 100,000 * 100 =    | 10,000 |        |
|             | 03  | 2,000              | 0      | 2,000  |
|             |     | 2,000              |        |        |
|             | ○   | 2,000,000 * 1 =    | 2,000  |        |
|             |     | 3,600              | 0      | 3,600  |
|             | 202 | 3,600              | 0      | 3,600  |
|             | 01  | 3,600              | 0      | 3,600  |
|             |     | 3,600              |        |        |
|             | ○   | 90,000 * 4 * 10 =  | 3,600  |        |
|             | ( ) | 9,748              | 0      | 9,748  |
|             |     | 1,200              | 0      | 1,200  |
|             |     | 1,200              | 0      | 1,200  |
|             | 203 | 1,200              | 0      | 1,200  |
|             | 04  | 1,200              | 0      | 1,200  |
|             |     | 1,200              |        |        |
|             | ○   | 100,000 * 12 =     | 1,200  |        |
|             |     | 8,548              | 0      | 8,548  |
|             |     | 8,548              | 0      | 8,548  |
|             | 201 | 6,148              | 0      | 6,148  |
|             | 01  | 6,148              | 0      | 6,148  |
|             |     | 3,748              |        |        |

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| ⋮ |     | ( )     |             |       |   | ( : ) |       |
|---|-----|---------|-------------|-------|---|-------|-------|
|   | ○   | 100,000 | * 12 =      | 1,200 |   |       |       |
|   | ○   | 265,000 | * 4 =       | 1,060 |   |       |       |
|   | ○   | 100,000 | * 12 =      | 1,200 |   |       |       |
|   | ○   | 12,000  | * 2 * 12 =  | 288   |   |       |       |
|   |     |         |             | 2,400 |   |       |       |
|   | ○   | 5,000   | * 120 * 4 = | 2,400 |   |       |       |
|   | 202 |         |             | 2,400 | 0 |       | 2,400 |
|   | 01  |         |             | 2,400 | 0 |       | 2,400 |
|   |     | 50,000  | * 4 * 12 =  | 2,400 |   |       |       |