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					-		2021 (A)	2020 (B)	(A - B)
							15,419,359	17,087,042	1,667,683
							15,419,359	17,087,042	1,667,683
							13,982,845	14,938,683	955,838
							1,400,595	1,034,780	365,815
							1,370,857	0	1,370,857
							1,370,857	0	1,370,857
							1,370,857	0	1,370,857
1.							924,419		
가.									
1)					110-04	$1,823,000 \times 23 \times 12 =$	503,148		
2)					110-04	$6,376,086 \times 23 =$	146,650		
3)					110-04	$130,000 \times 23 \times 12 =$	35,880		
4)가					110-04	$1,125,555 \times 18 =$	20,260		
5) 가					110-04	$500,000 \times 23 \times 2 =$	23,000		
6)					110-04	$450,000 \times 23 \times 2 =$	20,700		
7)					110-04	$2,006,739 \times 23 =$	46,155		
8)					240-02	$500,000 \times 23 =$	11,500		
9)					320-12	$1,309,956 \times 23 =$	30,129		
10) 4					320-12	$790,163,000 \times 11.01\% =$	86,997		
.							34,978		
1)					110-04	$1,823,000 \times 1 \times 12 =$	21,876		
2)					110-04	$130,000 \times 1 \times 12 =$	1,560		
3)가					110-04	$160,000 \times 1 \times 12 =$	1,920		
4) 가					110-04	$500,000 \times 1 \times 2 =$	1,000		
5)					110-04	$450,000 \times 1 \times 2 =$	900		
6)					110-04	$38,000 \times 1 \times 30 =$	1,140		
7)					110-04	$1,536,000 \times 1 =$	1,536		
8)					240-02	$500,000 \times 1 =$	500		
9)					320-12	$915,000 \times 1 =$	915		
10) 4					320-12	$32,979,000 \times 11.01\% =$	3,631		
.							20,044		
()									
1)					110-04	$1,139,600 \times 1 \times 12 =$	13,676		
2)					110-04	$130,000 \times 1 \times 12 =$	1,560		

					-	2021 (A)	2020 (B)	(A - B)
				3) 가	110-04	500,000 × 2 =	1,000	
				4)	110-04	48,800 × 1 × 14 =	684	
				5)	240-02	500,000 × 1 =	500	
				6)	320-12	1,500,000 × 1 =	1,500	
				7) 4	320-12	10,208,900 × 11.01%=	1,124	
				.			236,918	
				1)			200,009	
				가)	620-01	14,562,000 × 1 =	14,562	
				)	620-01	16,858,818 × 11 =	185,447	
				2) 4			36,909	
				가)	620-01	2,772,000 × 1 =	2,772	
				)	620-01	3,103,363 × 11 =	34,137	
				.W ee			42,139	
				1)	110-04	2,023,000 × 1 × 12 =	24,276	
				2)	110-04	333,000 × 1 × 12 =	3,996	
				3)	110-04	130,000 × 1 × 12 =	1,560	
				4) 가	110-04	500,000 × 1 × 2 =	1,000	
				5)	110-04	450,000 × 1 × 2 =	900	
				6)	110-04	17,720 × 1 × 80 =	1,418	
				7)	110-04	94,460 × 1 × 18 =	1,701	
				8)	240-02	500,000 × 1 =	500	
				9)	320-12	3,050,000 × 1 =	3,050	
				10) 4	320-12	33,950,000 × 11.01%=	3,738	
				.W ee			76,996	
				1)	110-04	2,023,000 × 2 × 12 =	48,552	
				2)	110-04	126,000 × 2 × 12 =	3,024	
				3)	110-04	130,000 × 2 × 12 =	3,120	
				4)가	110-04	120,000 × 1 × 2 =	240	
				5) 가	110-04	500,000 × 2 × 2 =	2,000	
				6)	110-04	450,000 × 2 × 2 =	1,800	
				7)	110-04	16,210 × 2 × 80 =	2,594	
				8)	110-04	84,240 × 2 × 17 =	2,865	

					-		2021 (A)	2020 (B)	(A - B)
				9)	240-02	500,000 × 2 =	1,000		
				10)	320-12	2,466,500 × 2 =	4,933		
				11) 4	320-12	62,379,000 × 11.01%=	6,868		
				.			16,069		
				1)	110-04	820,350 × 1 × 12 =	9,845		
				2)	110-04	130,000 × 1 × 12 =	1,560		
				3) 가	110-04	500,000 × 1 × 2 =	1,000		
				4)	110-04	36,400 × 1 × 16 =	583		
				5)	240-02	500,000 × 1 =	500		
				6)	320-12	1,150,000 × 1 =	1,150		
				7) 4	320-12	12,997,000 × 11.01%=	1,431		
				.			19,294		
				1)	110-04	1,139,700 × 1 × 12 =	13,677		
				2)	110-04	130,000 × 1 × 12 =	1,560		
				3) 가	110-04	500,000 × 1 × 2 =	1,000		
				4)	110-04	48,800 × 1 × 14 =	684		
				5)	240-02	500,000 × 1 =	500		
				6)	320-05	749,000 × 1 =	749		
				7) 4	320-05	10,208,900 × 11.01%=	1,124		
							2,218	1,548	670
							2,218	1,548	670
				1.			2,218	1,548	670
				가.			2,218		
				1)	210-01	50,000 × 4 =	200		
				2)	210-01	15,000 × 30 =	450		
				3)	210-06	14,000 × 3 × 4 =	168		
				4)	210-07	500,000 × 1 =	500		
				5)	210-15	15,000 × 40 =	600		
				6)	230-02	15,000 × 20 =	300		
							15,520	15,420	100
							15,520	15,420	100
				1.			14,520	14,420	100

					-		2021 (A)	2020 (B)	(A - B)
				가.			11,520		
				1)	210-01	50,000 × 14 × 3 =	2,100		
				2)	210-01	20,000 × 30 × 3 =	1,800		
				3) ()			1,020		
				가)	210-06	160,000 × 3 =	480		
				)	210-06	90,000 × 2 × 3 =	540		
				4)	210-07	700,000 × 3 =	2,100		
				5)	210-15	50,000 × 30 × 3 =	4,500		
				.			3,000		
				1)	210-01	500,000 × 6 =	3,000		
				2.			1,000	1,000	0
				가.	210-01	500,000 × 2 =	1,000		
							6,350	6,300	50
							930	880	50
				1.			930	880	50
				가.			930		
				1)	210-01	50,000 × 3 =	150		
				2)			600		
				가)	210-06	40,000 × 10 =	400		
				)	210-06	20,000 × 10 =	200		
				3)	230-02	15,000 × 12 =	180		
							5,420	5,420	0
				1. ()			1,280	1,280	0
				가.			1,280		
				1)	210-01	30,000 × 2 × 2 =	120		
				2)	210-06	80,000 × 2 × 5 =	800		
				3)	230-02	15,000 × 8 × 3 =	360		
				2. 가			990	990	0
				가. 가			990		
				1)	210-01	50,000 × 2 × 2 =	200		
				2)	210-06	80,000 × 4 × 2 =	640		
				3)	230-02	15,000 × 10 =	150		

					-		2021 (A)	2020 (B)	(A - B)
				3.			3,150	3,150	0
				가.			3,150		
				1)	210-01	50,000 × 2 × 3 =	300		
				2)			2,400		
				가)	210-06	40,000 × 8 × 5 =	1,600		
				)	210-06	20,000 × 8 × 5 =	800		
				3)	230-02	15,000 × 10 × 3 =	450		
							430	430	0
							430	430	0
				1.			430	430	0
				가.			430		
				1)	210-06	80,000 × 2 =	160		
				2)	230-02	15,000 × 9 × 2 =	270		
							1,220	1,230	10
							1,220	1,230	10
				1.			470	470	0
				가.			470		
				1)	210-01	50,000 × 2 =	100		
				2)	210-06	80,000 × 2 =	160		
				3)	230-02	15,000 × 7 × 2 =	210		
				2.			750	760	10
				가.			750		
				1)	210-01	50,000 × 2 =	100		
				2)	210-01	6,000 × 30 =	180		
				3)		()	110		
				가)	210-06	70,000 × 1 =	70		
				)	210-06	40,000 × 1 =	40		
				4)	210-06	14,000 × 3 × 2 =	84		
				5)	210-15	12,000 × 23 =	276		
							4,000	1,009,852	1,005,852
							4,000	1,009,852	1,005,852
				1.			4,000	4,000	0

					-		2021 (A)	2020 (B)	(A - B)
				가.	240-01	1,000,000 × 4 =	4,000		
							463,928	754,345	290,417
							48,149	47,382	767
							8,481	8,314	167
				1.			8,481	8,314	167
				가.			8,481		
				1)	210-01	50,000 × 4 =	200		
				2)	210-01	25,000 × 181 =	4,525		
				3)	210-01	50,000 × 30 =	1,500		
				4)			2,160		
				가)	210-06	40,000 × 12 × 2 =	960		
				)	210-06	20,000 × 12 × 5 =	1,200		
				5)	230-02	8,000 × 12 =	96		
							36,000	36,000	0
				1.			36,000	36,000	0
				가.			36,000		
				1)			22,000		
				가)	210-07	50,000 × 8 × 40 =	16,000		
				)	210-07	150,000 × 40 =	6,000		
				2)			1,900		
				가)	210-01	100,000 × 10 =	1,000		
				)	310-01	3,000 × 30 × 10 =	900		
				3)	210-06	200,000 × 45 =	9,000		
				4)	210-06	20,000 × 45 =	900		
				5)			2,200		
				가)	210-07	1,200,000 × 1 =	1,200		
				)	210-15	1,000,000 × 1 =	1,000		
							3,668	3,068	600
				1.			3,668	3,068	600
				가.			2,460		
				1)	210-01	50,000 × 4 =	200		
				2)	210-07	350,000 × 2 =	700		

					-		2021 (A)	2020 (B)	(A - B)
				3)	210-01	13,000 × 15 × 4 =	780		
				4)	310-01	3,000 × 20 × 8 =	480		
				5)	230-02	15,000 × 20 =	300		
				.			1,208		
				1)			1,208		
				가)	210-01	50,000 × 6 =	300		
				) ( )			500		
				(1)	210-06	160,000 × 2 =	320		
				(2)	210-06	90,000 × 2 =	180		
				)	210-06	14,000 × 3 × 2 × 2 =	168		
				)	310-01	3,000 × 20 × 4 =	240		
							3,616	2,848	768
							3,616	2,848	768
				1.			3,616	2,848	768
				가.			768		
				1)	210-01	50,000 × 2 =	100		
				2) ()			500		
				가)	210-06	160,000 × 2 =	320		
				)	210-06	90,000 × 2 =	180		
				3)	210-06	14,000 × 3 × 4 =	168		
				.			868		
				1)	210-01	50,000 × 2 × 2 =	200		
				2) ()			500		
				가)	210-06	160,000 × 2 =	320		
				)	210-06	90,000 × 2 =	180		
				3)	210-06	14,000 × 3 × 4 =	168		
				.			1,980		
				1)	210-01	10,000 × 28 × 2 =	560		
				2)	230-02	8,000 × 20 × 4 =	640		
				3)	230-02	3,000 × 65 × 4 =	780		
							11,320	11,585	265
							11,320	11,585	265

					-		2021 (A)	2020 (B)	(A - B)
				1.			2,455	2,600	145
				가.			580		
				1)	210-01	50,000 × 2 =	100		
				2)			300		
				가)	210-06	40,000 × 5 =	200		
				)	210-06	20,000 × 5 =	100		
				3)	230-02	15,000 × 6 × 2 =	180		
				.			1,000		
				1)	210-01	10,000 × 5 =	50		
				2)			800		
				가)	210-06	40,000 × 4 × 5 =	800		
				3)	230-02	15,000 × 5 × 2 =	150		
				.			875		
				1)	210-01	29,000 × 10 =	290		
				2)			360		
				가)	210-06	40,000 × 2 × 3 =	240		
				)	210-06	20,000 × 2 × 3 =	120		
				3)	230-02	15,000 × 15 =	225		
				2.			8,865	8,985	120
				가.			1,490		
				1)	210-01	50,000 × 2 =	100		
				2)	210-07	350,000 × 1 =	350		
				3)	210-01	50,000 × 8 × 2 =	800		
				4)	230-02	15,000 × 8 × 2 =	240		
				. () · ()			5,100		
				1)	210-01	50,000 × 2 × 2 =	200		
				2)	210-07	600,000 × 2 × 2 =	2,400		
				3)	210-15	20,000 × 25 × 2 =	1,000		
				4)	230-02	15,000 × 25 × 4 =	1,500		
				.			2,275		
				1)	210-01	50,000 × 2 × 2 =	200		
				2)	210-07	600,000 × 2 =	1,200		

					-		2021 (A)	2020 (B)	(A - B)
				3)	210-15	10,000 × 25 × 2 =	500		
				4)	230-02	15,000 × 25 =	375		
							10,000	6,000	4,000
							10,000	6,000	4,000
				1. 가.	240-01	1,000,000 × 10 =	10,000	6,000	4,000
							10,000	6,000	4,000
							8,319	8,359	40
							8,319	8,359	40
				1. 가.			3,819	3,859	40
				1)	210-01	10,000 × 30 =	300		
				.			2,755		
				1)	210-01	50,000 × 2 × 3 =	300		
				2)	210-01	10,000 × 83 =	830		
				3) ()			1,250		
				가)	210-06	160,000 × 5 =	800		
				)	210-06	90,000 × 5 =	450		
				4)	230-02	15,000 × 25 =	375		
				.			764		
				1)	210-01	4,000 × 90 =	360		
				2) ()			250		
				가)	210-06	160,000 × 1 =	160		
				)	210-06	90,000 × 1 =	90		
				3)	210-06	70,000 × 1 =	70		
				4)	210-06	14,000 × 3 × 2 =	84		
				2.			4,500	4,500	0
				가.	620-03	4,500,000 × 1 =	4,500		
							54,000	50,530	3,470
							54,000	50,530	3,470
				1. 가.			54,000	50,530	3,470
				1) 가			4,020		

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					-	2021 (A)	2020 (B)	(A - B)
	가)				210-01	100,000 × 12 =	1,200	
)	가			210-01	100,000 × 15 =	1,500	
)				210-06	80,000 × 3 × 3 =	720	
	)				230-02	15,000 × 10 × 4 =	600	
	2)		()				18,825	
	가)				210-01	100,000 × 6 × 5 =	3,000	
	)				210-01	10,000 × 20 × 5 =	1,000	
	)	( )			210-06	50,000 × 6 × 20 =	6,000	
	)				210-06	20,000 × 5 × 20 =	2,000	
	)				210-07	500,000 × 2 =	1,000	
	)				210-12	20,000 × 50 × 5 =	5,000	
	)				310-01	8,000 × 25 × 3 =	600	
	)				310-01	3,000 × 25 × 3 =	225	
	3)						2,500	
	가)				210-01	100,000 × 5 × 3 =	1,500	
	)				210-11	10,000 × 20 × 4 =	800	
	)	( )			210-06	50,000 × 2 × 2 =	200	
	4)						5,740	
	가)				210-01	50,000 × 9 =	450	
	)				210-11	20,000 × 15 × 4 =	1,200	
	)				210-01	10,000 × 15 × 2 =	300	
	)	( )			210-06	50,000 × 5 × 4 =	1,000	
	)				210-06	14,000 × 3 × 5 × 2 =	420	
	)				210-07	600,000 × 1 =	600	
	)				210-15	20,000 × 15 × 2 =	600	
	)				230-02	8,000 × 15 × 6 =	720	
	)				230-02	3,000 × 15 × 10 =	450	
	5)						5,000	
	가)				210-01	50,000 × 5 × 2 =	500	
	)				210-01	10,000 × 10 × 5 =	500	
	)	( )			210-06	100,000 × 10 × 4 =	4,000	
	6)	.	.				5,000	

					-	2021 (A)	2020 (B)	(A - B)	
				가)	210-01	50,000 × 5 × 4 =	1,000		
				) ( )	210-06	100,000 × 15 × 2 =	3,000		
				)	210-15	10,000 × 20 × 5 =	1,000		
				7)			325		
				가)	210-01	2,500 × 130 =	325		
				8)			6,990		
				가)	210-01	50,000 × 21 =	1,050		
				)	210-01	10,000 × 20 =	200		
				)	210-01	100,000 × 8 =	800		
				)	210-02	40,000 × 12 =	480		
				)	210-13	30,000 × 12 =	360		
				)	210-13	150,000 × 12 =	1,800		
				)	210-02	1,500 × 20 × 10 =	300		
				)	430-01	1,000,000 × 1 =	1,000		
				)	430-01	1,000,000 × 1 =	1,000		
				9)			5,600		
				가)	220-01	20,000 × 4 × 35 =	2,800		
				)	220-01	20,000 × 4 × 35 =	2,800		
							16,000	15,358	642
							16,000	15,358	642
				1.			16,000	15,358	642
				가.			16,000		
				1)	210-01	100,000 × 10 =	1,000		
				2)	210-02	30,000 × 12 =	360		
				3)	210-02	80,000 × 12 =	960		
				4)	210-02	900,000 × 12 =	10,800		
				5)	210-02	60,000 × 12 =	720		
				6)	210-09	60,000 × 12 =	720		
				7)	210-13	120,000 × 12 =	1,440		
							46,054	44,874	1,180
							42,940	41,760	1,180
				1.			42,940	41,760	1,180

					-		2021 (A)	2020 (B)	(A - B)
				가.			6,000		
				1)	620-03	1,500,000 × 2 =	3,000		
				2)			3,000		
				가)	620-03	1,500,000 × 1 =	1,500		
				)	620-10	1,500,000 × 1 =	1,500		
				.			6,500		
				1)	210-01	100,000 × 5 =	500		
				2)	210-01	10,000 × 15 × 25 =	3,750		
				3)			2,250		
				가)	210-06	160,000 × 9 × 1 =	1,440		
				)	210-06	90,000 × 9 × 1 =	810		
				.			440		
				1)	210-01	115,000 × 2 =	230		
				2)	230-02	15,000 × 7 × 2 =	210		
				.			30,000		
				1)	210-01	5,000 × 500 × 4 =	10,000		
				2)	210-13	20,000,000 × 1 =	20,000		
							3,114	3,114	0
				1.			3,114	0	3,114
				가.			3,114		
				1)	210-01	100,000 × 2 × 3 =	600		
				2)			990		
				가)	210-06	70,000 × 3 × 3 =	630		
				)	210-06	40,000 × 3 × 3 =	360		
				3)	210-06	14,000 × 3 × 2 =	84		
				4)	220-01	20,000 × 2 × 30 =	1,200		
				5)	230-02	15,000 × 16 =	240		
							12,500	12,980	480
							12,500	12,980	480
				1.			12,500	12,980	480
				가.			8,000		
				1)	620-03	1,000,000 × 3 =	3,000		

					-		2021 (A)	2020 (B)	(A - B)
				2)			5,000		
				가)	620-03	1,000,000 × 4 =	4,000		
				)	620-10	1,000,000 × 1 =	1,000		
				.			4,500		
				1)	210-01	50,000 × 6 =	300		
				2) ()			3,600		
				가)	210-06	70,000 × 12 × 2 =	1,680		
				)	210-06	40,000 × 12 × 2 × 2 =	1,920		
				3)	230-02	15,000 × 40 =	600		
							20,280	61,966	41,686
							20,280	20,415	135
				1.			17,000	17,000	0
				가. SW			5,000		
				1) ()	210-06	50,000 × 2 × 40 =	4,000		
				2)	210-11	100,000 × 10 =	1,000		
				.4			12,000		
				1)	210-01	10,000 × 20 × 10 =	2,000		
				2) ()	210-06	50,000 × 2 × 75 =	7,500		
				3)	430-01	500,000 × 5 =	2,500		
				2.			3,280	3,415	135
				가.			2,800		
				1)	210-01	50,000 × 18 =	900		
				2)	210-11	50,000 × 14 =	700		
				3)			960		
				가)	210-06	40,000 × 16 =	640		
				)	210-06	20,000 × 16 =	320		
				4)	230-02	15,000 × 16 =	240		
				.	220-01	20,000 × 24 =	480		
							78,415	83,471	5,056
							32,800	34,971	2,171
				1.			32,800	34,971	2,171
				가.			20,000		

					-	2021 (A)	2020 (B)	(A - B)	
				1)	210-01	50,000 × 13 =	650		
				2)	210-12	550,000 × 15 =	8,250		
				3)	210-06	32,000 × 15 × 20 =	9,600		
				4)	210-06	20,000 × 15 × 5 =	1,500		
				.			12,800		
				1)	210-01	106,700 × 10 =	1,067		
				2)	210-06	40,000 × 18 × 10 =	7,200		
				3)	210-06	20,000 × 18 × 4 =	1,440		
				4)	210-07	400,000 × 2 × 2 =	1,600		
				5)	210-15	1,550 × 321 × 3 =	1,493		
							45,615	48,500	2,885
				1.			45,615	48,500	2,885
				가.			32,400		
				1)	620-03	400,000 × 38 =	15,200		
				2)			17,200		
				가)	620-03	400,000 × 25 =	10,000		
				)	620-10	400,000 × 18 =	7,200		
				.			5,215		
				1)	620-03	4,000,000 × 1 =	4,000		
				2)	620-03	15,000 × 81 =	1,215		
				.			8,000		
				1)	210-12	250,000 × 4 × 8 =	8,000		
							57,915	117,115	59,200
							54,520	113,720	59,200
				1.			54,520	113,720	59,200
				가.			14,920		
				1)	210-01	50,000 × 24 =	1,200		
				2)	210-06	40,000 × 4 × 2 =	320		
				3)	230-02	15,000 × 16 × 2 =	480		
				4)	210-13	4,500,000 × 1 =	4,500		
				5)	420-02	100,000,000 × 8.42% =	8,420		
				.	620-03	9,900,000 × 4 =	39,600		

						-	2021 (A)	2020 (B)	(A - B)
							3,395	3,395	0
				1.			3,395	3,395	0
				가.			2,295		
				1)	210-01	50,000 × 4 =	200		
				2)	210-07	700,000 × 1 =	700		
				3)	210-12	20,000 × 45 =	900		
				4)	310-01	8,000 × 45 =	360		
				5)	310-01	3,000 × 45 =	135		
				.			1,100		
				1)	210-01	50,000 × 3 =	150		
				2)		()	680		
				가)	210-06	160,000 × 2 × 1 =	320		
				)	210-06	90,000 × 2 × 2 =	360		
				3)	310-01	3,000 × 45 × 2 =	270		
							15,595	51,704	36,109
							5,515	12,758	7,243
				1.			4,287	7,150	2,863
				가.			4,287		
				1)			3,280		
				가)	620-03	1,640,000 × 2 =	3,280		
				2)			1,007		
				가)	620-03	1,007,000 × 1 =	1,007		
				2.			1,228	3,268	2,040
				가.			1,228		
				1)	210-01	3,000 × 52 =	156		
				2)	210-15	3,000 × 52 =	156		
				3)	210-07	500,000 × 1 =	500		
				4)	230-02	8,000 × 52 =	416		
							10,080	38,946	28,866
				1.			10,080	38,946	28,866
				가.			1,850		
				1)	210-01	50,000 × 15 =	750		

					-	2021 (A)	2020 (B)	(A - B)
				2) ()		500		
				가)	210-06 160,000 × 1 × 2 =	320		
				)	210-06 90,000 × 1 × 2 =	180		
				3)	230-02 15,000 × 20 × 2 =	600		
				.		8,230		
				1)	210-01 100,000 × 10 =	1,000		
				2)		4,200		
				가)	210-06 80,000 × 7 × 5 =	2,800		
				)	210-06 40,000 × 7 × 5 =	1,400		
				3)	210-01 150,000 × 3 × 5 =	2,250		
				4)	230-02 15,000 × 13 × 4 =	780		
						40,165	168,651	128,486
						40,165	168,651	128,486
				1. (W ee)		40,165	168,651	128,486
				가.	220-01 20,000 × 3 × 105 =	6,300		
				.		30,740		
				1)	210-01 200,000 × 12 =	2,400		
				2)	210-02 300,000 × 12 =	3,600		
				3)	210-15 2,000,000 × 4 =	8,000		
				4)	210-15 400,000 × 2 =	800		
				5)	210-01 1,000,000 × 2 =	2,000		
				6)	210-15 1,000,000 × 8 =	8,000		
				7)	210-15 300,000 × 5 =	1,500		
				8)	210-15 150,000 × 3 × 2 =	900		
				9)	210-10 200,000 × 10 =	2,000		
				10)	310-01 8,000 × 35 × 4 =	1,120		
				11)	310-01 3,000 × 35 × 4 =	420		
				.		3,125		
				1) ()	430-01 365,000 × 2 =	730		
				2)U	430-01 140,000 × 1 =	140		
				3)	430-01 290,000 × 2 =	580		
				4)	430-01 552,000 × 2 =	1,104		

						2021 (A)	2020 (B)	(A - B)	
				5)	430-01	71,000 × 1 =	71		
				6)	430-01	500,000 × 1 =	500		
							40,000	70,000	30,000
							40,000	70,000	30,000
				1.			40,000	70,000	30,000
				가.			30,000		
				1)	620-03	1,500,000 × 13 =	19,500		
				2)			10,500		
				가)	620-03	1,500,000 × 6 =	9,000		
				)	620-10	1,500,000 × 1 =	1,500		
				.			2,600		
				1)			2,600		
				가)	210-01	50,000 × 20 × 2 =	2,000		
				)	230-02	15,000 × 40 =	600		
				.			7,400		
				1)	210-06	32,000 × 20 × 2 =	1,280		
				2)	210-15	20,000 × 128 × 2 =	5,120		
				3)	210-07	500,000 × 2 =	1,000		
							1,600	1,522	78
							1,600	1,522	78
				1.			1,600	1,522	78
				가.			1,600		
				1)	210-01	50,000 × 4 =	200		
				2)	210-01	1,100,000 × 1 =	1,100		
				3)	230-02	15,000 × 10 × 2 =	300		
							2,355,236	2,730,785	375,549
							570,245	664,303	94,058
							570,245	664,303	94,058
				1.			1,935	92,445	90,510
				가.			285		
				1)	210-01	5,000 × 20 =	100		
				2)		()	110		

					-	2021 (A)	2020 (B)	(A - B)	
				가)	210-06	70,000 × 1 =	70		
				)	210-06	40,000 × 1 =	40		
				3)	230-02	3,000 × 25 =	75		
				.			1,350		
				1)	210-01	50,000 × 5 × 2 =	500		
				2)			300		
				가)	210-06	100,000 × 2 =	200		
				)	210-06	50,000 × 2 =	100		
				3)	230-02	8,000 × 25 × 2 =	400		
				4)	230-02	3,000 × 25 × 2 =	150		
				.			300		
				1)	230-02	15,000 × 10 × 2 =	300		
				2.			262,660	266,340	3,680
				가.	210-13	21,833,300 × 12 =	262,000		
				.			660		
				1)	210-01	10,000 × 3 × 2 =	60		
				2)			600		
				가)	210-06	40,000 × 5 × 2 =	400		
				)	210-06	20,000 × 5 × 2 =	200		
				3.			2,400	4,320	1,920
				가.			2,400		
				1)	210-01	50,000 × 10 =	500		
				2)	210-06	40,000 × 6 × 2 =	480		
				3)			820		
				가)	220-01	20,000 × 1 × 24 =	480		
				)	220-01	40,000 × 1 × 5 =	200		
				)	220-01	70,000 × 1 × 2 =	140		
				4)	430-01	300,000 × 2 =	600		
				4.			3,250	1,198	2,052
				가.			3,250		
				1)	210-01	50,000 × 5 × 2 =	500		
				2)	()		220		

					-	2021 (A)	2020 (B)	(A - B)	
				가)	210-06	70,000 × 1 × 2 =	140		
				)	210-06	40,000 × 1 × 2 =	80		
				3)	210-12	20,000 × 23 =	460		
				4)	210-15	30,000 × 23 × 2 =	1,380		
				5)	230-02	15,000 × 23 × 2 =	690		
				5.			300,000	300,000	0
				가.			184,800		
				1)	640-01	12,304,000 × 9 =	110,736		
				2)			43,970		
				가)	640-01	8,795,000 × 4 =	35,180		
				)	640-01	8,790,000 × 1 =	8,790		
				3)			30,094		
				가)	640-01	7,547,000 × 2 =	15,094		
				)	640-01	15,000,000 × 1 =	15,000		
				.			115,200		
				1)	210-06	32,000 × 20 × 5 × 36 =	115,200		
							1,553,655	1,623,982	70,327
							1,553,655	1,623,982	70,327
				1.			60,000	60,000	0
				가. ()	620-03	3,950,000 =	3,950		
				.	620-03	22,560,000 =	22,560		
				.			16,560		
				1)	620-03	12,840,000 =	12,840		
				2)	620-10	3,720,000 =	3,720		
				.			16,930		
				1)	620-03	7,919,000 =	7,919		
				2)	620-10	9,011,000 =	9,011		
				2.			129,689	135,717	6,028
				가. ()	620-03	8,558,000 =	8,558		
				.	620-03	45,621,000 =	45,621		
				.			38,120		
				1)	620-03	29,544,000 =	29,544		

					-		2021 (A)	2020 (B)	(A - B)
				2)	620- 10	8,576,000 =	8,576		
				.			37,390		
				1)	620- 03	18,046,000 =	18,046		
				2)	620- 10	19,344,000 =	19,344		
				3.			1,363,966	0	1,363,966
				가. ()	640- 02	95,413,000 =	95,413		
				.	640- 02	495,635,000 =	495,635		
				.			406,099		
				1)	640- 02	312,005,000 =	312,005		
				2)	640- 04	94,094,000 =	94,094		
				.			366,819		
				1)	640- 02	181,066,000 =	181,066		
				2)	640- 04	185,753,000 =	185,753		
							221,216	440,000	218,784
							221,216	440,000	218,784
				1.			221,216	440,000	218,784
				가.			100,216		
				1)			4,000		
				가) ()			330		
				(1)	210- 06	70,000 × 3 =	210		
				(2)	210- 06	40,000 × 3 =	120		
				)	210- 06	70,000 × 1 =	70		
				)	210- 07	500,000 × 2 =	1,000		
				)	310- 01	8,000 × 50 × 2 =	800		
				)	230- 02	15,000 × 40 × 3 =	1,800		
				2)			65,000		
				가)	620- 03	2,433,300 × 15 =	36,500		
				)			21,000		
				(1)	620- 03	3,000,000 × 6 =	18,000		
				(2)	620- 10	3,000,000 × 1 =	3,000		
				)			7,500		
				(1)	620- 03	2,500,000 × 2 =	5,000		

					-	2021 (A)	2020 (B)	(A - B)	
				(2)	620- 10	2,500,000 × 1 =	2,500		
				3)			30,000		
				가)	210- 13	20,000 × 400 × 3 =	24,000		
				)	210- 07	350,000 × 17 =	5,950		
				)	210- 01	50,000 × 1 =	50		
				4)			1,216		
				가)			880		
				(1)	210- 06	70,000 × 1 × 8 =	560		
				(2)	210- 06	40,000 × 1 × 8 =	320		
				)	210- 06	14,000 × 3 × 2 × 4 =	336		
				.			95,000		
				1)			15,000		
				가)	240- 01	2,000,000 × 4 =	8,000		
				) /	210- 15	1,000,000 × 7 =	7,000		
				2)			15,000		
				가)	210- 01	4,000 × 8 × 100 =	3,200		
				)	210- 01	30,000 × 380 =	11,400		
				)	230- 02	8,000 × 25 × 2 =	400		
				3)			25,000		
				가)	210- 01	100,000 × 10 =	1,000		
				)	210- 06	30,000 × 33 × 24 =	23,760		
				)	230- 02	3,000 40 2 =	240		
				4)			40,000		
				가)	210- 12	43,000 × 4 × 2 × 34 =	11,696		
				)	210- 12	15,504,000 × 1 =	15,504		
				)	210- 12	200,000 × 32 × 2 =	12,800		
				.			26,000		
				1)			10,000		
				가)	310- 01	50,000 × 20 × 5 =	5,000		
)	310- 01	50,000 × 20 × 5 =	5,000		
				2)	620- 03	2,500,000 × 2 =	5,000		
				3)			11,000		

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					-		2021 (A)	2020 (B)	(A - B)
				가)	210-01	50,000 200 =	10,000		
)	210-07	300,000 × 2 =	600		
)	230-02	8,000 × 50 =	400		
							10,120	2,500	7,620
							10,120	2,500	7,620
				1.			10,120	2,500	7,620
				가.			1,120		
				1)	210-01	45,200 × 10 =	452		
				2)		()	500		
				가)	210-06	160,000 × 1 × 2 =	320		
				)	210-06	90,000 × 1 × 2 =	180		
				3)	210-06	14,000 × 3 × 2 × 2 =	168		
				.			9,000		
				1)	210-15	50,000 × 18 × 10 =	9,000		
		/	/				920,827	220,262	700,565
							3,338	3,458	120
							1,138	1,138	0
				1.			1,138	1,138	0
				가.			250		
				1)	210-01	50,000 × 5 =	250		
				.			454		
				1)	210-01	50,000 × 3 =	150		
				2)		()	220		
				가)	210-06	70,000 × 2 =	140		
				)	210-06	40,000 × 2 =	80		
				3)	210-06	14,000 × 3 × 2 =	84		
				.			434		
				1)	210-01	50,000 × 2 =	100		
				2)		()	250		
				가)	210-06	160,000 × 1 =	160		
				)	210-06	90,000 × 1 =	90		
				3)	210-06	14,000 × 3 × 2 =	84		

					-	2021 (A)	2020 (B)	(A - B)
						2,200	2,320	120
				1.		390	370	20
				가.		390		
				1)	210-01 10,000 × 39 =	390		
				2.		1,810	1,950	140
				가.		1,810		
				1)	210-01 50,000 × 1 =	50		
				2)	210-06 80,000 × 11 × 2 =	1,760		
						893,789	193,104	700,685
						3,332	3,582	250
				1.		3,332	3,582	250
				가. ()		804		
				1)	210-01 50,000 × 2 × 5 =	500		
				2) ()		220		
				가)	210-06 70,000 × 2 =	140		
				)	210-06 40,000 × 2 =	80		
				3)	210-06 14,000 × 3 × 2 =	84		
				.		1,620		
				1)	310-01 50,000 × 15 × 2 =	1,500		
				2)	230-02 15,000 × 4 × 2 =	120		
				.		404		
				1)	210-01 50,000 × 3 =	150		
				2) ()		110		
				가)	210-06 70,000 × 1 =	70		
				)	210-06 40,000 × 1 =	40		
				3)	210-06 14,000 × 3 × 2 =	84		
				4)	230-02 15,000 × 4 =	60		
				.		504		
				1)	210-01 50,000 × 5 =	250		
				2) ()		110		
				가)	210-06 70,000 × 1 =	70		
				)	210-06 40,000 × 1 =	40		

					-		2021 (A)	2020 (B)	(A - B)
				3)	210-06	14,000 × 3 × 2 =	84		
				4)	230-02	15,000 × 4 =	60		
							98,700	32,350	66,350
			1.				98,700	32,350	66,350
			가.		620-03	2,450,000 × 6 =	14,700		
			.		430-01	28,000,000 × 3 =	84,000		
							791,757	157,172	634,585
			1.				791,757	157,172	634,585
			가.				62,399		
			1)		620-04	51,060,000 =	51,060		
			2)				2,656		
			가)		620-04	2,656,000 =	2,656		
			3)				8,683		
			가)		620-04	2,110,000 =	2,110		
			)		620-11	6,573,000 =	6,573		
			.				729,358		
			1)				729,358		
			가)		420-02	680,304,000 × 4.91% =	33,402		
			)				680,304		
			(1) ()		420-03	2,716,000 × 110m ² =	298,760		
			(2) ()		420-03	1,824,000 × 60m ² =	109,440		
			(3)		420-03	12,680,000 × 2.8 =	35,504		
			(4)		420-03	277,000 × 50m =	13,850		
			(5) ,		420-03	60,000,000 × 1 =	60,000		
			(6)		420-03	70,000,000 × 1 =	70,000		
			(7)		420-03	1,810,000 × 35m =	63,350		
			(8)		420-03	98,000 × 300m ² =	29,400		
			)		420-04	680,304,000 × 1.23% =	8,367		
			)		420-05	680,304,000 × 0.63% =	4,285		
			)		620-03	3,000,000 × 1 =	3,000		
							23,700	23,700	0
							23,700	23,700	0

					-		2021 (A)	2020 (B)	(A - B)
				1.			4,000	4,000	0
				가.			4,000		
				1)	310-01	50,000 × 40 × 2 =	4,000		
				2.			19,700	19,700	0
				가.			14,060		
				1)			5,080		
				가)	210-01	50,000 × 10 =	500		
				)			1,500		
				(1)	210-06	40,000 × 25 =	1,000		
				(2)	210-06	20,000 × 25 =	500		
				)	230-02	8,000 × 30 × 2 =	480		
				)	310-01	3,000 × 200 =	600		
				)	310-01	10,000 × 200 =	2,000		
				2)			3,500		
				가)	210-01	50,000 × 10 × 2 =	1,000		
				)			800		
				(1)	210-06	40,000 × 10 =	400		
				(2)	210-06	20,000 × 10 × 2 =	400		
				)	230-02	8,000 × 25 =	200		
				)	310-01	150,000 × 10 =	1,500		
				3)			3,200		
				가)	210-01	50,000 × 10 =	500		
				)			600		
				(1)	210-06	40,000 × 10 =	400		
				(2)	210-06	20,000 × 10 =	200		
				)	310-01	8,000 × 100 =	800		
				)	310-01	3,000 × 100 =	300		
				)	310-01	10,000 × 100 =	1,000		
				4)			2,280		
				가)	210-01	50,000 × 10 =	500		
				)			480		
				(1)	210-06	40,000 × 8 =	320		

					-	2021 (A)	2020 (B)	(A - B)	
				(2)	210-06	20,000 × 8 =	160		
				)	310-01	3,000 × 100 =	300		
				)	310-01	10,000 × 100 =	1,000		
				.			5,640		
				1)			5,640		
				가)	210-01	50,000 × 20 =	1,000		
				)	210-07	50,000 × 3 × 2 =	300		
				)	210-07	550,000 × 2 =	1,100		
				)	310-01	8,000 × 60 × 5 =	2,400		
				)	310-01	3,000 × 60 × 3 =	540		
				)	230-02	15,000 × 10 × 2 =	300		
							5,594,409	5,764,012	169,603
							4,001,215	4,290,676	289,461
							4,001,215	4,290,676	289,461
				1.			4,001,215	4,290,676	289,461
				가.	620-02	590,966,000 =	590,966		
				.	620-02	2,349,380,000 =	2,349,380		
				.	620-02	1,060,869,000 =	1,060,869		
							1,593,194	1,473,336	119,858
							1,358,575	1,227,688	130,887
				1.			1,358,575	1,227,688	130,887
				가.	620-08	1,358,575,000 =	1,358,575		
							234,619	245,648	11,029
				1.			234,619	245,648	11,029
				가.	620-09	234,619,000 =	234,619		
							3,247,850	4,434,499	1,186,649
							83,585	858,685	775,100
							83,585	858,685	775,100
				1.			14,872	0	14,872
				가.			9,451		
				1)			9,384		
				가)	420-03	138,000 × 68m ² =	9,384		

					-		2021 (A)	2020 (B)	(A - B)
				2)	420-05	$9,384,000 \times 0.71\% =$	67		
				.			5,421		
				1)			5,382		
				가)	420-03	$138,000 \times 39m^2 =$	5,382		
				2)	420-05	$5,382,000 \times 0.72\% =$	39		
				2.			68,713	308,665	239,952
				가.			68,713		
				1)			68,060		
				가)	420-03	$68,060,000 \times 1 =$	68,060		
				2)	420-05	$68,060,000 \times 0.959\% =$	653		
							3,164,265	3,575,814	411,549
							3,164,265	3,575,814	411,549
				1.			1,090,846	1,421,899	331,053
				가.			323,944		
				1)	420-02	$306,335,000 \times 4.6661\% =$	14,294		
				2)			306,335		
				가)	420-03	$9,850,000 \times 8.5 =$	83,725		
				)	420-03	$4,137,000 \times 5 =$	20,685		
				)	420-03	$9,850,000 \times 5 =$	49,250		
				)	420-03	$9,850,000 \times 5 =$	49,250		
				)	420-03	$9,850,000 \times 6 =$	59,100		
				)	420-03	$9,850,000 \times 2.5 =$	24,625		
				)	420-03	$9,850,000 \times 2 =$	19,700		
				3)	420-05	$306,335,000 \times 1.082\% =$	3,315		
				.			215,400		
				1)	420-02	$201,685,000 \times 5.71982\% =$	11,537		
				2)			201,685		
				가)	420-03	$21,230,000 \times 6 =$	127,380		
)	420-03	$21,230,000 \times 3 =$	63,690		
)	420-03	$21,230,000 \times 0.5 =$	10,615		
				3)	420-05	$201,685,000 \times 1.0799\% =$	2,178		
				.			10,522		

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					-	2021 (A)	2020 (B)	(A - B)
				1)		10,410		
				가)	()	10,410		
				2)	420-03 3,470,000 × 3 =	112		
				.	420-05 10,410,000 × 1.075%=	63,523		
				1)	420-02 59,340,000 × 5.989%=	3,554		
				2)		59,340		
				가)	420-03 19,780,000 × 3 =	59,340		
				3)	420-05 59,340,000 × 1.059%=	629		
				.		18,346		
				1)		18,150		
				가)	420-03 6,050,000 × 3 =	18,150		
				2)	420-05 18,150,000 × 1.078%=	196		
				.		459,111		
				1)	420-02 430,824,000 × 5.8497%=	25,202		
				2)		430,824		
				가)	420-03 19,780,000 × 3 =	59,340		
				)	420-03 31,650,000 × 3 =	94,950		
				)	420-03 6,050,000 × 3 =	18,150		
				)	420-03 16,228,000 × 3 =	48,684		
				)	420-03 3,470,000 × 3 =	10,410		
				)	420-03 4,640,000 × 3 =	13,920		
				)	420-03 1,920,000 × 3 =	5,760		
				)	420-03 30,000,000 × 1 =	30,000		
				)	420-03 1,810,000 × 35m =	63,350		
				)	420-03 98,000 × 750m ² =	73,500		
				)	420-03 319,000 × 40m =	12,760		
				3)	420-05 430,824,000 × 0.716%=	3,085		
				2.		11,301	0	11,301
				가.		11,301		
				1)		11,180		
				가)	(10)	11,180		
				2)	420-05 11,180,000 × 1.08%=	121		

					-	2021 (A)	2020 (B)	(A - B)
				3.		405,298	233,993	171,305
				가.		405,298		
				1)	420-02 381,600,000 × 5.1302%=	19,577		
				2)		381,600		
				가)	420-03 7,200,000 × 5 =	36,000		
				)	420-03 7,200,000 × 5 =	36,000		
				)	420-03 7,200,000 × 43 =	309,600		
				3)	420-05 381,600,000 × 1.0799%=	4,121		
				4.		75,758	0	75,758
				가.		75,758		
				1)	420-03 75,000,000 × 1 =	75,000		
				2)	420-05 75,000,000 × 1.01%=	758		
				5.		546,597	896,720	350,123
				가.		33,416		
				1)		33,416		
				가)	420-03 4,000 × 1,754m ² =	7,016		
				)	420-03 4,000 × 1,984m ² =	7,936		
				)	420-03 4,000 × 1,423m ² =	5,692		
				)	420-03 4,000 × 3,193m ² =	12,772		
				.		152,082		
				1) 가		152,082		
				가)	420-02 22,197,000 × 1 =	22,197		
				)	420-02 40,103,000 × 1 =	40,103		
				)	420-02 22,410,000 × 1 =	22,410		
				)	420-02 17,157,000 × 1 =	17,157		
				)	420-02 50,215,000 × 1 =	50,215		
				.		361,099		
				1)	420-02 340,788,000 × 4.8798%=	16,630		
				2)		340,788		
				가)	420-03 16,228,000 × 10 =	162,280		
				)	420-03 16,228,000 × 11 =	178,508		
				3)	420-05 340,788,000 × 1.08%=	3,681		

					-		2021 (A)	2020 (B)	(A - B)
				6.			549,648	875,127	325,479
				가.			23,789		
				1)			23,535		
				가)	420-03	523,000 × 45m =	23,535		
				2)	420-05	23,535,000 × 1.078% =	254		
				.			316,238		
				1)	420-02	298,000,000 × 5.03993% =	15,019		
				2)			298,000		
				가)	420-03	332,000 × 750m ² =	249,000		
				)	420-03	98,000 × 100m ² =	9,800		
				)	420-03	98,000 × 400m ² =	39,200		
				3)	420-05	298,000,000 × 1.079868% =	3,219		
				.			23,248		
				1)			23,000		
				가)	420-03	23,000,000 × 1 =	23,000		
				2)	420-05	23,000,000 × 1.0775% =	248		
				.			186,373		
				1)	420-02	172,100,000 × 7.4454% =	12,814		
				2)			172,100		
				가)	420-03	150,000 × 300m ² =	45,000		
				)	420-03	98,000 × 400m ² =	39,200		
				)	420-03	319,000 × 100m =	31,900		
				)	420-03	3,000,000 × 2 =	6,000		
				)	420-03	3,000,000 × 10 =	30,000		
				)	420-03	20,000,000 × 1 =	20,000		
				3)	420-05	172,100,000 × 0.8475% =	1,459		
				7.			78,992	104,471	25,479
				가.		(LED)	30,134		
				1)	420-02	27,840,000 × 7.158% =	1,993		
				2)			27,840		
				가)	420-03	4,640,000 × 3 =	13,920		
				)	420-03	4,640,000 × 3 =	13,920		

					-		2021 (A)	2020 (B)	(A - B)
				3)	420-05	27,840,000 × 1.079% =	301		
				.			48,858		
				1)	420-02	45,180,000 × 7.059% =	3,190		
				2)			45,180		
				가)	420-03	1,004,000 × 30kW =	30,120		
				)	420-03	1,004,000 × 15kW =	15,060		
				3)	420-05	45,180,000 × 1.0799% =	488		
				8.			295,215	0	295,215
				가.			295,215		
				1)	420-02	277,980,000 × 5.12% =	14,233		
				2)			277,980		
				가)	420-03	92,660,000 × 3 =	277,980		
				3)	420-05	277,980,000 × 1.0799% =	3,002		
				9.		()	77,490	0	77,490
				가.			59,340		
				1)	620-11	19,780,000 × 3 =	59,340		
				.			18,150		
				1)	620-11	6,050,000 × 3 =	18,150		
				10.		()	33,120	0	33,120
				가.		(LED)	13,920		
				1)	620-11	4,640,000 × 3 =	13,920		
				.			19,200		
				1)	620-11	1,920,000 × 10 =	19,200		
				.			138,090	191,182	53,092
				.			138,090	191,182	53,092
				.			78,030	69,590	8,440
				.			630	630	0
				1.			480	480	0
				가.	210-06	80,000 × 6 =	480		
				2.			150	150	0
				가.	230-02	15,000 × 10 =	150		
				.			77,400	68,960	8,440

					-		2021 (A)	2020 (B)	(A - B)
				1.			77,400	68,960	8,440
				가.			77,400		
				1)	210-01	$50,000 \times 14 \times 42 =$	29,400		
				2)	210-06	$40,000 \times 2 \times 14 \times 42 =$	47,040		
				3)	310-01	$3,000 \times 80 \times 4 =$	960		
							60,060	121,592	61,532
							60,060	121,592	61,532
				1.			30,000	30,000	0
				가.	430-01	$15,000 \times 2,000 =$	30,000		
				2.			14,900	38,170	23,270
				가.	430-01	$8,500,000 \times 1 =$	8,500		
				.	430-01	$6,400,000 \times 1 =$	6,400		
				3.			7,600	7,600	0
				가.	210-01	$100,000 \times 10 =$	1,000		
				.	210-02	$100,000 \times 12 =$	1,200		
				.	210-09	$450,000 \times 12 =$	5,400		
				4.			2,000	27,000	25,000
				가.	430-01	$20,000 \times 100 =$	2,000		
				5.			5,360	2,620	2,740
				가.			1,040		
				1)	210-01	$50,000 \times 5 \times 2 =$	500		
				2)	210-06	$40,000 \times 2 \times 3 \times 2 =$	480		
				3)	310-01	$3,000 \times 10 \times 2 =$	60		
				.			780		
				1)	210-01	$100,000 \times 7 =$	700		
				2)	210-06	$40,000 \times 1 \times 2 =$	80		
				.			1,480		
				1)	210-01	$100,000 \times 10 =$	1,000		
				2)	210-06	$40,000 \times 6 \times 2 =$	480		
				.			1,340		
				1)	210-01	$50,000 \times 6 =$	300		
				2)	210-01	$8,000 \times 30 =$	240		

					-		2021 (A)	2020 (B)	(A - B)
				3)	210-06	40,000 × 1 × 2 × 10 =	800		
				.			720		
				1)	210-01	80,000 × 3 =	240		
				2)	210-06	80,000 × 3 × 2 =	480		
				6.			200	16,202	16,002
				가.	210-03	200,000 × 1 =	200		
							1,298,424	1,957,177	658,753
							903,659	1,239,046	335,387
							13,225	9,175	4,050
							7,115	5,095	2,020
				1.			7,115	5,095	2,020
				가.			5,255		
				1)	210-01	50,000 × 4 =	200		
				2)	210-01	16,000 × 230 =	3,680		
				3)	210-01	10,000 × 20 =	200		
				4)	310-01	3,000 × 100 =	300		
				5)	310-01	500,000 × 1 =	500		
				6)	230-02	15,000 × 25 =	375		
				.			1,860		
				1)	210-01	10,000 × 48 × 2 =	960		
				2)	230-02	15,000 × 15 × 4 =	900		
							6,110	4,080	2,030
				1.			3,650	2,190	1,460
				가.			3,650		
				1)	210-01	50,000 × 10 × 2 =	1,000		
				2)	210-01	20,000 × 15 × 2 =	600		
				3)	210-06	80,000 × 10 × 2 =	1,600		
				4)	230-02	15,000 × 15 × 2 =	450		
				2.			2,460	1,890	570
				가.			2,460		
				1)	210-01	100,000 × 3 × 3 =	900		
				2)	210-01	20,000 × 15 × 3 =	900		

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					-		2021 (A)	2020 (B)	(A - B)
				3)	230-02	15,000 × 22 × 2 =	660		
							10,438	9,380	1,058
							10,438	9,380	1,058
				1.			540	660	120
				가.	250-04	5,000 × 4 × 15 =	300		
				.	210-06	40,000 × 6 =	240		
				2.			500	500	0
				가.	210-01	10,000 × 50 =	500		
				3.			9,398	8,220	1,178
				가.			5,548		
				1)	210-15	53,000 × 34 × 2 =	3,604		
				2)	210-07	700,000 × 1 × 2 =	1,400		
				3)	230-02	8,000 × 34 × 2 =	544		
				.			3,350		
				1)	210-15	40,000 × 50 =	2,000		
				2)	210-07	600,000 × 1 =	600		
				3)		()	750		
				가)	210-06	160,000 × 1 × 3 =	480		
				)	210-06	90,000 × 1 × 3 =	270		
				.			500		
				1)	210-01	10,000 × 3 × 10 =	300		
				2)	210-01	10,000 × 20 =	200		
				가			1,828	1,692	136
				가			1,828	1,692	136
				1. 가			1,828	1,692	136
				가. 가			1,828		
				1) 가			508		
				가)	210-01	6,350 × 80 =	508		
				2) 가			1,320		
				가)	210-01	30,000 × 6 × 2 =	360		
				)	210-06	80,000 × 4 × 2 =	640		
				)	210-06	20,000 × 4 × 2 =	160		

					-		2021 (A)	2020 (B)	(A - B)
				)	230-02	$8,000 \times 10 \times 2 =$	160		
							1,990	2,390	400
							1,990	2,390	400
				1.			1,990	2,390	400
				가.			1,990		
				1)	210-01	$89,000 \times 5 \times 2 =$	890		
				2)	230-02	$8,000 \times 50 \times 2 =$	800		
				3)	230-02	$3,000 \times 50 \times 2 =$	300		
							6,929	3,461	3,468
							6,929	3,461	3,468
				1.			6,929	3,461	3,468
				가.			2,000		
				1)	210-01	$50,000 \times 4 \times 5 =$	1,000		
				2) PC	210-09	$50,000 \times 2 \times 10 =$	1,000		
				.			4,929		
				1)	210-09	$10,106,000 \times 8\% =$	809		
				2)	430-01	$4,120,000 \times 1 =$	4,120		
							4,160	4,375	215
							4,160	4,375	215
				1.			4,000	4,215	215
				가.			4,000		
				1)	210-09	$3,000,000 \times 1 =$	3,000		
				2)	210-01	$100,000 \times 10 =$	1,000		
				2.			160	160	0
				가.			160		
				1)	210-06	$80,000 \times 2 =$	160		
							5,062	2,062	3,000
							5,062	2,062	3,000
				1.			4,270	1,270	3,000
				가.			3,300		
				1)	210-01	$50,000 \times 6 =$	300		
				2)	210-01	$100,000 \times 30 =$	3,000		

					-		2021 (A)	2020 (B)	(A - B)
				.			970		
				1)	210-01	50,000 × 4 =	200		
				2)	210-15	3,000 × 55 =	165		
				3)	230-02	8,000 × 55 =	440		
				4)	230-02	3,000 × 55 =	165		
				2.			792	792	0
				가.	210-01	30,000 × 6 × 2 =	360		
				.	230-02	3,000 × 36 × 4 =	432		
							1,520	1,700	180
							1,520	1,700	180
				1.			1,520	1,700	180
				가.	210-01	40,000 × 8 =	320		
				.	210-01	12,000 × 80 =	960		
				.	230-02	15,000 × 16 =	240		
							46,493	30,740	15,753
							46,493	30,740	15,753
				1.			4,160	3,440	720
				가.	210-01	50,000 × 4 =	200		
				.	210-01	300,000 × 3 =	900		
				.	210-02	100,000 × 2 =	200		
				.	250-04	60,000 × 2 × 12 =	1,440		
				.			880		
				1)	210-06	80,000 × 4 × 2 =	640		
				2)	230-02	15,000 × 8 × 2 =	240		
				.	230-02	15,000 × 36 =	540		
				2.			14,000	11,000	3,000
				가.	210-09	7,000,000 × 2 =	14,000		
				3.			15,000	5,000	10,000
				가.	210-01	5,000,000 × 1 =	5,000		
				.	620-03	5,000,000 × 2 =	10,000		
				4.			13,333	11,300	2,033
				가.	210-02	13,333,000 =	13,333		

					-	2021 (A)	2020 (B)	(A - B)	
						575,235	957,395	382,160	
						575,235	957,395	382,160	
1.						531,155	922,955	391,800	
가.						1,000			
1)					210-01	38,000 × 7 × 2 =	532		
2)							300		
가)					210-06	100,000 × 1 × 2 =	200		
)					210-06	50,000 × 1 × 2 =	100		
3)					210-06	14,000 × 3 × 2 × 2 =	168		
.					210-07	430,286,000 =	430,286		
.					620-03	99,869,000 =	99,869		
2.						44,080	34,440	9,640	
가.					620-03	44,080,000 =	44,080		
						7,048	7,028	20	
						7,048	7,028	20	
1.						3,180	3,228	48	
가.						3,180			
1)					210-01	182,000 × 8 =	1,456		
2)					210-01	8,000 × 55 =	440		
3)					210-06	160,000 × 1 × 2 =	320		
4)					210-06	14,000 × 3 × 2 =	84		
5)					310-01	8,000 × 55 × 2 =	880		
2.						3,868	3,800	68	
가.						3,868			
1)					210-01	30,000 × 20 × 5 =	3,000		
2)							700		
가)					210-06	200,000 × 1 × 2 =	400		
)					210-06	150,000 × 1 × 2 =	300		
3)					210-06	14,000 × 3 × 2 × 2 =	168		
						229,731	209,648	20,083	
						229,731	209,648	20,083	
1.						229,731	209,648	20,083	

					-		2021 (A)	2020 (B)	(A - B)
				가.			119,075		
				1)	210-09	89,058,000 =	89,058		
				2)	210-13	29,261,000 =	29,261		
				3)	420-05	756,000 =	756		
				.			7,296		
				1)	210-15	608,000 × 12 =	7,296		
				.			103,360		
				1)			103,360		
				가)	620-03	34,000,000 × 1 =	34,000		
				)	620-03	34,085,000 × 1 =	34,085		
				)	620-03	35,275,000 × 1 =	35,275		
							394,765	718,131	323,366
							334,994	360,636	25,642
							334,994	360,636	25,642
				1.			28,990	29,720	730
				가.			28,990		
				1)	250-02	400,000 × 12 =	4,800		
				2)	230-01	19,950,000 =	19,950		
				3) 가	230-01	80,000 × 53 =	4,240		
				2.			144,243	167,796	23,553
				가.			1,320		
				1)	210-09	110,000 × 12 =	1,320		
				.			31,926		
				1)	210-09	854,250 × 12 =	10,251		
				2)	210-09	200,000 × 12 =	2,400		
				3)	210-09	240,000 × 12 =	2,880		
				4)	210-09	208,000 × 12 =	2,496		
				5)	210-09	50,000 × 5 × 4 =	1,000		
				6)	210-01	25,000 × 30 × 2 =	1,500		
				7)	210-13	250,000 × 6 =	1,500		
				8)	210-02	50,000 × 4 =	200		
				9)	210-07	205,000 × 12 =	2,460		

					-	2021 (A)	2020 (B)	(A - B)
				10)			4,159	
				가)	430- 01	1,300,000 × 1 =	1,300	
				)	430- 01	1,616,000 × 1 =	1,616	
				)	430- 01	1,243,000 × 1 =	1,243	
				11) 3	210- 13	1,540,000 × 2 =	3,080	
				.			1,800	
				1)	210- 13	150,000 × 12 =	1,800	
				.			53,686	
				1)	210- 02	3,000,000 × 12 =	36,000	
				2)	210- 02	650,000 × 12 =	7,800	
				3)	210- 02	180,000 × 12 =	2,160	
				4)	210- 02	23,300 × 20 =	466	
				5)	210- 02	30,000 × 12 =	360	
				6)	210- 02	180,000 × 12 =	2,160	
				7)	210- 02	395,000 × 12 =	4,740	
				.			14,651	
				1) (20,000km)	210- 10	6,773,000 × 1 =	6,773	
				2) (10,000km)	210- 10	7,878,000 × 1 =	7,878	
				.			20,990	
				1)	210- 01	208,000 × 5 =	1,040	
				2)	210- 01	20,000 × 36 × 12 =	8,640	
				3)	210- 01	15,000 × 70 =	1,050	
				4)	210- 01	50,000 × 10 × 2 =	1,000	
				5)	210- 03	200,000 × 4 =	800	
				6)	210- 01	250,000 × 2 × 2 =	1,000	
				7)	210- 01	74,600 × 10 × 10 =	7,460	
				.			4,320	
				1)	210- 13	170,000 × 12 =	2,040	
				2)	210- 07	190,000 × 1 × 12 =	2,280	
				.			14,150	
				1) ()	430- 01	1,200,000 × 9 =	10,800	
				2) (4)	430- 01	450,000 × 3 =	1,350	

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					-	2021 (A)	2020 (B)	(A - B)
				3) (A 4)	430- 01	1,000,000 × 2 =	2,000	
				.			600	
				1)	210- 01	50,000 × 6 × 2 =	600	
				.			800	
				1)	210- 01	50,000 × 8 × 2 =	800	
				3.			121,708	115,840
				가.			48,092	
				1)			6,192	
				가)	210- 01	1,200,000 =	1,200	
				)	210- 01	416,000 × 12 =	4,992	
				2)	210- 05	8,000 × 18 × 60 =	8,640	
				3)	210- 15	350,000 × 12 =	4,200	
				4)			26,180	
				가)	220- 01	20,000 × 14 × 31 =	8,680	
				)	220- 01	40,000 × 14 × 26 =	14,560	
				)	220- 01	70,000 × 14 × 3 =	2,940	
				5)	250- 02	100,000 × 12 =	1,200	
				6)			1,680	
				가)	250- 03	60,000 × 1 × 12 =	720	
				)	250- 03	80,000 × 1 × 12 =	960	
				.			73,616	
				1)			12,016	
				가)	210- 01	1,200,000 =	1,200	
				)	210- 01	416,000 × 26 =	10,816	
				2)	210- 05	8,000 × 25 × 15 =	3,000	
				3)	210- 15	400,000 × 12 =	4,800	
				4)			42,640	
				가)	220- 01	20,000 × 26 × 21 =	10,920	
				)	220- 01	40,000 × 26 × 13 =	13,520	
				)	220- 01	70,000 × 26 × 10 =	18,200	
				5)	250- 02	100,000 × 12 =	1,200	
				6)			9,960	

					-	2021 (A)	2020 (B)	(A - B)	
				가)	250-03	80,000 × 2 × 12 =	1,920		
				)	250-03	150,000 × 3 × 12 =	5,400		
				)	250-03	100,000 × 1 × 12 =	1,200		
				)	250-03	60,000 × 2 × 12 =	1,440		
				4.			9,016	9,016	0
				가.			2,376		
				1)	210-01	800,000 =	800		
				2)	210-01	394,000 × 4 =	1,576		
				.	210-05	8,000 × 4 × 50 =	1,600		
				.	210-15	100,000 × 12 =	1,200		
				.			2,640		
				1)	220-01	20,000 × 4 × 12 =	960		
				2)	220-01	40,000 × 4 × 7 =	1,120		
				3)	220-01	70,000 × 4 × 2 =	560		
				.	250-02	100,000 × 12 =	1,200		
				5.			31,037	38,264	7,227
				가.	210-01	15,000 × 5 × 12 =	900		
				.	210-01	50,000 × 20 =	1,000		
				.	210-13	1,080 × 2,000 =	2,160		
				.			17,673		
				1)	210-02	950,000 × 12 =	11,400		
				2)	210-02	80,000 × 12 =	960		
				3)	210-02	15 × 500 × 12 =	90		
				4)	210-02	50,000 × 1 =	50		
				5)	210-02	90,000 × 12 =	1,080		
				6)	210-02	19,250 × 12 =	231		
				7)	210-02	65,000 × 1 =	65		
				8)	210-02	80,000 × 1 =	80		
				9)	210-02	50,000 × 1 =	50		
				10)	210-02	250,000 × 1 =	250		
				11)	210-02	150,000 × 1 =	150		
				12)	210-13	105,300 × 12 =	1,264		

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					-		2021 (A)	2020 (B)	(A - B)
				13) 3	210-02	1,001,500 × 2 =	2,003		
				.	210-08	936 × 8 × 25 =	188		
				.	210-09	24,500 × 4 × 12 =	1,176		
				.	210-09	150,000 × 12 =	1,800		
				.	210-09	200,000 × 12 =	2,400		
				.	210-09	200,000 × 12 =	2,400		
				.	210-01	200,000 × 4 =	800		
				.	210-02	180,000 × 3 =	540		
							59,771	357,495	297,724
							59,771	357,495	297,724
				1.			59,771	357,495	297,724
				가.	210-09	300,000 × 19 =	5,700		
				.			54,071		
				1)	420-02	49,625,000 × 8.959% =	4,446		
				2)			49,625		
				가)	420-03	9,850,000 × 2.5 =	24,625		
				)	420-03	25,000,000 × 1 =	25,000		