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		-	1 (B)	2012 (A)	2012 (A+B)
			4,946,085	51,889,769	56,835,854
			4,946,085	51,889,769	56,835,854
			4,750,831	50,903,199	55,654,030
			12,642	470,900	483,542
			17,612	294,670	312,282
			17,612	294,670	312,282
	1.		15,088	239,760	254,848
	가.	620 - 03 14,985,000 × 11 =	15,088	149,850	164,938
	2.		1,262	19,889	21,151
	가.	110 - 03 45,500 × 1 × 365 =	562	16,046	16,608
	.	110 - 03 45,410 × 1 × 15 =	22	660	682
	.	110 - 03 60,000 × 7 =	420		420
	.	320 - 05 16,608,000 × 1 × 4.5%=	25	723	748
	.	320 - 05 16,607,500 × 1 × 2.9%=	29	453	482
	.	320 - 05 17,291,000 × 1 × 0.8%=	5	134	139
	.	320 - 05 17,291,000 × 1 × 1.4%=	9	234	243
	.	320 - 05 16,608,000 × 1 × 2.82% × 6.55%=	1	30	31
	.	320 - 05 17,491,000 × 1 × 1/12 =	49	1,409	1,458
	가	110 - 03 20,000 × 1 × 7 =	140		140
	3.		1,262	19,889	21,151
	가.	110 - 03 45,500 × 1 × 365 =	562	16,046	16,608
	.	110 - 03 45,410 × 1 × 15 =	22	660	682
	.	110 - 03 60,000 × 7 =	420		420
	가	110 - 03 20,000 × 1 × 7 =	140		140
	.	320 - 05 16,608,000 × 1 × 4.5%=	25	723	748
	.	320 - 05 16,608,000 × 1 × 2.9%=	29	453	482
	.	320 - 05 17,291,000 × 1 × 0.8%=	5	134	139
	.	320 - 05 17,291,000 × 1 × 1.4%=	9	234	243
	.	320 - 05 16,608,000 × 1 × 2.82% × 6.55%=	1	30	31
	.	320 - 05 17,491,000 × 1 × 1/12 =	49	1,409	1,458
			1,700	84,030	85,730

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					-		1 (B)	2012 (A)	2012 (A+B)
							1,700	5,800	7,500
				1.			1,700	1,200	2,900
				가.	210 - 01	100,000 × 17 =	1,700		1,700
							6,670	22,140	15,470
							6,670	6,670	0
				1.			6,670	6,670	0
				가.	210 - 01	100,000 × 20 =	2,000	2,000	
				.	310 - 03	40,000 × 2 × 32 =	2,560	2,560	
				.	210 - 06	50,000 × 24 =	1,200	1,200	
				.	210 - 04	7,000 × 130 =	910	910	
				-			1,817,692	5,486,075	7,303,767
							20,000	53,989	73,989
							20,000	0	20,000
				1.			20,000	0	20,000
				가. 5			20,000		20,000
				1)			4,800		4,800
				가)	620 - 03	2,400,000 × 1 =	2,400		2,400
				)	620 - 10	2,400,000 × 1 =	2,400		2,400
				2)			9,580		9,580
				가)	210 - 01	30,000 × 6 =	180		180
				)	210 - 04	2,000 × 30 × 20 =	1,200		1,200
				)	210 - 06	30,000 × 3 × 80 =	7,200		7,200
				)	620 - 03	500,000 × 2 =	1,000		1,000
				3) 5			4,650		4,650
				가)			500		500
				(1)	210 - 06	160,000 × 2 =	320		320
				(2)	210 - 06	90,000 × 2 × 1 =	180		180
)	210 - 01	14,000 × 60 =	840		840
)	210 - 01	50,000 × 2 =	100		100
)	210 - 01	5,000 × 10 =	50		50
)	210 - 01	7,000 × 200 =	1,400		1,400

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					-	1 (B)	2012 (A)	2012 (A+B)
)		210 - 04	2,000 × 180 =	360	360
)		210 - 07	300,000 × 1 =	300	300
)		230 - 02	20,000 × 55 × 1 =	1,100	1,100
			4) 5		210 - 01	9,700 × 100 =	970	970
						34,700	67,315	102,015
						34,700	61,930	96,630
			1.			19,500	41,930	61,430
			가.			10,000		10,000
			1) [2]		310 - 01	30,000 × 180 =	5,400	5,400
			2)		210 - 11	5,000 × 920 =	4,600	4,600
			.		240 - 01	1,900,000 × 5 =	9,500	9,500
			2.			15,200	20,000	35,200
			가.			15,200		15,200
			1)		210 - 01	20,000 × 50 =	1,000	1,000
			2) [2]		210 - 06	100,000 × 7 =	700	700
			3)		210 - 01	5,000 × 110 =	550	550
			4)		210 - 01	14,000 × 5 × 5 =	350	350
			5)		210 - 01	10,000 × 50 =	500	500
			6)		210 - 04	2,000 × 200 =	400	400
			7)		110 - 02	1,300,000 × 9 =	11,700	11,700
						362,920	1,038,037	1,400,957
						1,000	24,590	25,590
			1. 가			1,000	16,760	17,760
			가.		210 - 01	5,000 × 200 =	1,000	1,000
						241,500	40,000	281,500
			1.			180,000	20,000	200,000
			가. ()			80,000		80,000
			1)		620 - 03	20,000,000 × 3 =	60,000	60,000
			2) 가		620 - 03	20,000,000 × 1 =	20,000	20,000
			.			100,000		100,000
			1) ()			100,000		100,000

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					-	1 (B)	2012 (A)	2012 (A+B)
				가)	420 - 02	95,040,000 × 4% =	3,802	3,802
)	420 - 03	1,100,000 × 86.4m ² =	95,040	95,040
				)	420 - 04	95,040,000 × 1.218% =	1,158	1,158
				2.			41,000	41,000
				가.	620 - 03	1,000,000 × 32 =	32,000	32,000
				.	620 - 10	1,000,000 × 9 =	9,000	9,000
				3.			20,500	20,500
				가.			16,000	16,000
				1)	620 - 03	500,000 × 32 =	16,000	16,000
				.			4,500	4,500
				1)	620 - 10	500,000 × 9 =	4,500	4,500
							120,420	688,980
				1.			120,420	570,380
				가.			22,000	22,000
				1)	620 - 03	2,000,000 × 7 =	14,000	14,000
				2)	620 - 10	2,000,000 × 4 =	8,000	8,000
				.			35,000	35,000
				1)	620 - 03	20,000,000 × 1 =	20,000	20,000
				2)	620 - 03	5,000,000 × 3 =	15,000	15,000
				.	620 - 03	17,000 × 41 × 3 × 200 =	41,820	418,200
				.	620 - 08	2,400,000 × 9 =	21,600	21,600
							31,188	531,604
							8,388	74,384
				1. 1가 2			8,400	2,400
				가.	620 - 03	1,200,000 × 9가 =	8,400	2,400
				2.			12	12,984
				가.	620 - 03	1,080,000 × 8 =	4,320	4,320
				.	620 - 10	4,332,000 × 1 =	4,332	8,664
							8,400	19,320
				1.			8,400	19,320
				가.	620 - 03	420,000 × 38 =	8,400	7,560

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					-		1 (B)	2012 (A)	2012 (A+B)
							4,800	296,300	301,100
				1.			4,800	296,300	301,100
				가.			4,800	96,000	100,800
				1)	320 - 02	0=	2,400	2,400	
				2)	620 - 03	1,200,000 × 2 =	2,400		2,400
				3)	620 - 03	100,000 × 33 × 12 =	4,800	34,800	39,600
				.				3,600	3,600
				1)	320 - 02	0=	300	300	
				2)	620 - 03	300,000 × 1 =	300		300
				()			9,600	141,600	151,200
				1. ()			9,600	141,600	151,200
				가.	620 - 03	100,000 × 60 × 12 =	9,600	62,400	72,000
							13,012	10,000	23,012
							13,012	0	13,012
				1.			11,012	0	11,012
				가.			11,012		11,012
				1)			11,012		11,012
				가) [1]	210 - 06	160,000 × 14 =	2,240		2,240
				)	210 - 01	14,000 × 75 =	1,050		1,050
				)	210 - 01	100,000 × 1 =	100		100
				)	210 - 01	10,000 × 666 =	6,660		6,660
				)	210 - 04	2,000 × 331 =	662		662
				)	210 - 01	10,000 × 30 =	300		300
				2.			2,000	0	2,000
				가.e-			2,000		2,000
				1)	310 - 03	500,000 × 2 =	1,000		1,000
				2)	310 - 03	500,000 × 2 =	1,000		1,000
							90,399	8,660	99,059
							90,399	0	90,399
				1.			90,399	0	90,399
				가.			30,399		30,399

					-	1	2012	2012	
						(B)	(A)	(A+B)	
				1)	310 - 01	20,000 × 265 =	5,300		5,300
				2)	210 - 04	5,000 × 381 × 9 =	17,145		17,145
				3)	210 - 07	6,959 × 381 × 3 =	7,954		7,954
				.			60,000		60,000
				1)	220 - 02	3,000,000 × 20 =	60,000		60,000
							0	2,400	2,400
				1.			0	2,400	2,400
				가.	620 - 03	0=	1,200	1,200	
				.	210 - 01	14,000 × 40 =	560		560
				.	210 - 01	10,000 × 64 =	640		640
							23,400	52,444	75,844
							8,200	21,000	29,200
				1.			8,200	21,000	29,200
				가.			8,200	20,000	28,200
				1) [2]	210 - 06	100,000 × 13 × 2 =	1,600	1,000	2,600
				2)	210 - 11	5,000 × 44 × 90 =	6,300	13,500	19,800
				3)	220 - 01	20,000 × 90 =	300	1,500	1,800
							15,200	17,060	32,260
				1.			15,200	0	15,200
				가.	210 - 01	50,000 × 40 =	2,000		2,000
				.	210 - 01	20,000 × 10 =	200		200
				.	230 - 02	20,000 × 50 × 3 =	3,000		3,000
				.	210 - 07	400,000 × 25 =	10,000		10,000
							29,105	272,200	301,305
							29,105	272,200	301,305
				1.			29,105	271,850	300,955
				가.			29,105	33,300	62,405
				1)	310 - 01	39,650 × 20 × 40 =	20,000	11,700	31,700
				2)	210 - 01	249,500 × 15 × 5 =	9,105	9,600	18,705
							1,113,886	2,552,169	3,666,055
							211,446	87,689	299,135

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					-	1 (B)	2012 (A)	2012 (A+B)
				1.		211,446	87,689	299,135
				가.	210 - 02	1,016,000 × 12 =	11,000	12,200
				.	210 - 02	925,000 × 12 =	1,500	11,100
				.		5,000	5,000	
				1)	210 - 09	=	5,000	5,000
				.		2,302	19,889	22,191
				1)	110 - 03	45,500 × 1 × 365 =	562	16,046
				2)	110 - 03	45,410 × 15 =	22	660
				3)	110 - 03	60,000 × 7 =	420	420
				4) 가	110 - 03	20,000 × 7 =	140	140
				5)	320 - 05	16,608,000 × 4.50%=	25	723
				6)	320 - 04	16,608,000 × 2.9%=	29	453
				7)	320 - 04	17,291,000 × 0.8%=	5	134
				8)	320 - 04	17,291,000 × 1.4%=	9	234
				9)	320 - 04	16,608,000 × 2.82% × 6.55%=	1	30
				10) 가	110 - 03	130,000 × 8 =	1,040	1,040
				11)	320 - 04	17,491,000 × 1 × 1/12 =	49	1,409
				.		32,000		32,000
				1)		26,000		26,000
				가) [2]	310 - 01	30,000 × 4 × 3 × 50 =	18,000	18,000
				)	210 - 11	5,000 × 1,600 =	8,000	8,000
				2)		6,000		6,000
				가) [2]	310 - 01	30,000 × 3 × 5 × 4 × 2 =	3,600	3,600
				)	210 - 11	10,000 × 240 =	2,400	2,400
				.		3,000		3,000
				1) [2]	310 - 01	30,000 × 100 =	3,000	3,000
				.		35,000		35,000
				1)	210 - 01	16,000 × 120 × 4 =	7,680	7,680
				2)	210 - 01	515,000 × 4 =	2,060	2,060
				3)	230 - 02	15,000 × 10 × 2 =	300	300
				4) [2]	310 - 01	30,000 × 4 × 8 × 26 =	24,960	24,960

					-	1	2012	2012
						(B)	(A)	(A+B)
				.		11,644		11,644
				1)	420 - 03 9,634,000 × 1 =	9,634		9,634
				2)	420 - 03 1,874,000 × 1 =	1,874		1,874
				3)	420 - 03 136,000 × 1 =	136		136
				.		120,000		120,000
				1)	210 - 13 68,966 × 60 × 29 =	120,000		120,000
						902,440	2,442,020	3,344,460
				1.		303,900	1,154,820	1,458,720
				가.	620 - 03 480,000 × 1,617 =	161,700	614,460	776,160
				.	620 - 03 480,000 × 773 =	77,300	293,740	371,040
				.	620 - 10 480,000 × 649 =	64,900	246,620	311,520
				2.		6,000	280,000	274,000
				가.	620 - 03 2,000,000 × 105 =	6,000	216,000	210,000
				3.		187,340	645,000	832,340
				가. (.)		40,000	580,000	620,000
				1)	620 - 03 20,000,000 × 31 =	40,000	580,000	620,000
				.		91,000		91,000
				1)	620 - 03 6,500,000 × 14 =	91,000		91,000
				.		56,340		56,340
				1)	620 - 03 18,780,000 × 3 =	56,340		56,340
				4.		367,200	73,000	440,200
				가.	620 - 03 4,316,000 × 70 =	264,120	38,000	302,120
				.	620 - 03 4,315,000 × 15 =	44,225	20,500	64,725
				.	620 - 10 4,315,000 × 17 =	58,855	14,500	73,355
				5.		50,000	5,000	55,000
				가.		50,000		50,000
				1)	620 - 03 30,000 × 78 × 20 =	46,800		46,800
				2)	620 - 03 64,000 × 5 × 10 =	3,200		3,200
						0	4,360	4,360
				1.		0	4,360	4,360
				가.	210 - 01 0=	3,000	3,000	

						-	1 (B)	2012 (A)	2012 (A+B)	
						620 - 03	3,000,000 × 1 =	3,000		3,000
								26,344	234,004	260,348
								15,144	9,000	24,144
1.								15,144	5,000	20,144
가.								15,144		15,144
1)						210 - 01	5,000 × 100 × 6 =	3,000		3,000
2)						210 - 06	300,000 × 2 =	600		600
3)						210 - 06	100,000 × 2 =	200		200
4)						210 - 01	8,144 × 1,000 =	8,144		8,144
5)						310 - 03	500,000 × 4 =	2,000		2,000
6)						230 - 02	20,000 × 20 × 3 =	1,200		1,200
								6,200	182,214	188,414
1.								6,200	180,000	186,200
가.								6,200		6,200
1)						210 - 04	1,220 × 1,500 =	1,830		1,830
2)								750		750
가)						210 - 06	160,000 × 3 =	480		480
)						210 - 06	90,000 × 3 =	270		270
3)						210 - 01	14,000 × 5 × 6 =	420		420
4)						210 - 01	2,000 × 1,500 =	3,000		3,000
5)						210 - 01	100,000 × 2 =	200		200
								5,000	31,020	36,020
1.								5,000	31,020	36,020
가. 가								5,000		5,000
1)						210 - 06	300,000 × 2 =	600		600
2)						210 - 01	10,000 × 100 =	1,000		1,000
3)						210 - 15	100,000 × 20 =	2,000		2,000
4)						230 - 02	25,000 × 20 × 2 =	1,000		1,000
5)						210 - 15	200,000 × 2 =	400		400
								40,000	0	40,000
								40,000	0	40,000

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					-		1 (B)	2012 (A)	2012 (A+B)
				1.			40,000	0	40,000
				가.			40,000		40,000
				1)	210 - 01	1,234,000 × 10 =	12,340		12,340
				2)	210 - 04	6,000 × 64 × 20 =	7,680		7,680
				3)	210 - 04	40,000 × 46 × 2 =	3,680		3,680
				4) [3]			11,200		11,200
				가)	210 - 06	80,000 × 8 × 14 =	8,960		8,960
				)	210 - 06	40,000 × 4 × 14 =	2,240		2,240
				5)	210 - 07	400,000 × 7 =	2,800		2,800
				6)	220 - 01	50,000 × 2 × 10 =	1,000		1,000
				7)	230 - 02	25,000 × 26 × 2 =	1,300		1,300
			가				7,000	0	7,000
			가				7,000	0	7,000
			1. 가				7,000	0	7,000
			가.	가			7,000		7,000
			1)				4,600		4,600
			가)		620 - 03	5,000 × 600 =	3,000		3,000
			)		620 - 10	5,000 × 320 =	1,600		1,600
			2)	가			2,400		2,400
			가)		210 - 01	3,350 × 400 =	1,340		1,340
			)	[ 3]	210 - 06	80,000 × 2 =	160		160
			)		230 - 02	25,000 × 36 =	900		900
							25,738	416,925	442,663
							25,738	416,925	442,663
			1.				25,738	416,925	442,663
			가.		210 - 12	13,459 × 9,496 =	54,578	182,385	127,807
			.		210 - 12	63,009 × 4,997 =	80,316	234,540	314,856
							296,736	5,031,214	5,327,950
							137,544	1,656,656	1,794,200
							137,544	1,636,056	1,773,600
			1. 3,4				10,716	1,191,444	1,202,160

					-	1	2012	2012	
						(B)	(A)	(A+B)	
				가.	620 - 03	59,000 × 240 × 12 =	35,400	134,520	169,920
				.	620 - 15	187,000 × 460 × 12 =	24,684	1,056,924	1,032,240
				2.			11,220	59,040	70,260
				가.	620 - 15	187,000 × 25 × 12 =	11,220	44,880	56,100
				3.			82,200	357,000	439,200
				가.	620 - 03	50,000 × 270 × 12 =	82,200	79,800	162,000
				4. 가			33,408	28,572	61,980
				가.	620 - 03	59,000 × 40 × 12 =	17,700	10,620	28,320
				.	620 - 15	187,000 × 15 × 12 =	15,708	17,952	33,660
							258,252	110,000	368,252
							258,252	0	258,252
				1.			258,252	0	258,252
				가.			258,252		258,252
				1)			15,000		15,000
				가)	430 - 01	1,200,000 × 5 =	6,000		6,000
				)	420 - 03	1,800,000 × 5 =	9,000		9,000
				2)			87,672		87,672
				가)	110 - 03	2,000,000 × 4 × 10 =	80,000		80,000
				)	320 - 05	2,000,000 × 4 × 10 × 4.5%=	3,600		3,600
				)	320 - 05	2,000,000 × 4 × 10 × 2.9%=	2,320		2,320
				)	320 - 05	2,000,000 × 4 × 10 × 0.8%=	640		640
				)	320 - 05	2,000,000 × 4 × 10 × 1.2%=	960		960
				)	320 - 05	2,000,000 × 4 × 10 × 2.9% × 6.55%=	152		152
				3)			10,000		10,000
				가)	210 - 01	30,000 × 50 =	1,500		1,500
				)	210 - 01	10,000 × 100 =	1,000		1,000
				)	210 - 15	200,000 × 8 =	1,600		1,600
)	220 - 01	20,000 × 5 × 50 =	5,000		5,000
)	230 - 02	20,000 × 15 × 3 =	900		900
				4)			10,000		10,000
				가)	210 - 01	25,000 × 100 × 2 =	5,000		5,000

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					-	1 (B)	2012 (A)	2012 (A+B)
)		320 - 01	50,000 × 10 × 10 =	5,000	5,000
			5) 가				108,580	108,580
			가)		210 - 01	10,500 × 100 =	1,050	1,050
			)		210 - 01	5,000 × 400 =	2,000	2,000
			)		210 - 01	150,000 × 5 × 1 =	750	750
			)		210 - 01	118,000 × 10 =	1,180	1,180
			)		210 - 04	2,000 × 100 × 8 =	1,600	1,600
			)		210 - 06	50,000 × 20 × 70 =	70,000	70,000
			)		210 - 15	100,000 × 10 × 4 =	4,000	4,000
			) 가		220 - 01	20,000 × 60 × 20 =	24,080	24,080
			)		220 - 01	40,000 × 7 × 14 =	3,920	3,920
			6)				5,000	5,000
			가)		210 - 11	25,000 × 160 =	4,000	4,000
			)		210 - 15	100,000 × 10 =	1,000	1,000
			7) HappyCamp				12,000	12,000
			가)		210 - 01	15,000 × 200 =	3,000	3,000
			)		210 - 04	7,000 × 100 × 4 =	2,800	2,800
			)		210 - 04	15,000 × 100 × 1 =	1,500	1,500
			)		210 - 04	2,000 × 100 × 2 =	400	400
			) [ 2]		210 - 06	100,000 × 10 × 2 =	2,000	2,000
			)		210 - 15	100,000 × 14 =	1,400	1,400
			)		230 - 02	30,000 × 30 × 1 =	900	900
			8)				10,000	10,000
			가)		230 - 02	30,000 × 10 × 1 =	300	300
			)		210 - 04	2,000 × 200 × 2 =	800	800
			) [ 1]		210 - 06	300,000 × 2 =	600	600
			)		210 - 01	14,000 × 6 × 2 =	168	168
			)		210 - 01	2,000,000 × 2 =	4,000	4,000
			)		210 - 15	1,066,000 × 2 =	2,132	2,132
			)		210 - 01	10,000 × 200 =	2,000	2,000
							99,060	2,005,164
								1,906,104

					-	1	2012	2012
						(B)	(A)	(A+B)
				1. 5		99,060	2,005,164	1,906,104
				가.		99,060	2,005,164	1,906,104
				1)	620 - 03	105,300	1,538,604	1,433,304
				2)	620 - 03	95,700	257,004	161,304
				.	620 - 15	9,600	1,281,600	1,272,000
				1)	620 - 03	6,240	466,560	472,800
				2)	620 - 15	51,600	152,400	204,000
				.	620 - 15	45,360	314,160	268,800
	/	/				42,000	846,424	888,424
						40,000	766,929	806,929
						40,000	605,000	645,000
				1.		40,000	205,000	245,000
				가.	620 - 03	38,400	141,600	180,000
				.	620 - 03	800	19,200	20,000
				.	620 - 10	800	19,200	20,000
						2,000	46,415	48,415
				1.		2,000	30,750	32,750
				가.	210 - 01	2,000	13,075	15,075
						2,000	1,200	3,200
						808,689	32,814,493	33,623,182
						563,585	20,840,710	21,404,295
						416,243	14,677,521	15,093,764
				1.		416,243	14,677,521	15,093,764
				가.		416,243	14,677,521	15,093,764
				1)	620 - 02	106,004	516,558	622,562
				2)	620 - 02	187,500	10,578,433	10,765,933
				3)	620 - 02	122,739	3,582,530	3,705,269
						147,342	51,114	198,456
				1.		163,342	27,114	190,456
				가.		29,632		29,632
				1)	620 - 03	29,632		29,632
						2,963,200		

					-	1 (B)	2012 (A)	2012 (A+B)
						86,000		86,000
				1)	620 - 03 10,000,000 × 6 =	60,000		60,000
				2)	620 - 03 13,000,000 × 2 =	26,000		26,000
				.	620 - 03 5,000,000 × 5 =	25,000		25,000
				.		20,710		20,710
				1)	620 - 03 20,710,000 × 1 =	20,710		20,710
				.		2,000		2,000
				1)	620 - 03 500,000 × 4 =	2,000		2,000
				2.		16,000	24,000	8,000
				가.	620 - 03 4,000,000 × 1 =	16,000	20,000	4,000
						245,104	11,973,783	12,218,887
						148,320	430,092	578,412
				1.		1,320	68,640	69,960
				가.	240 - 03 110,000 × 53 × 12 =	1,320	68,640	69,960
				2.		112,800	223,200	336,000
				가.	240 - 03 350,000 × 80 × 12 =	112,800	223,200	336,000
				3.		34,200	124,800	159,000
				가.	620 - 09 250,000 × 53 × 12 =	34,200	124,800	159,000
						96,784	1,895,070	1,991,854
				1.		96,784	1,895,070	1,991,854
				가.	620 - 09 1,991,854,000 =	96,784	1,895,070	1,991,854
						1,773,072	6,254,093	8,027,165
						437,033	697,375	1,134,408
						387,033	0	387,033
				1.		387,033	0	387,033
				가.		387,033		387,033
				1)	420 - 03 95,000,000 × 2 =	190,000		190,000
				2)	420 - 03 1,850,000 × 40.5m³ =	74,925		74,925
				3)	420 - 03 113,800 × 1,073m³ =	122,108		122,108
						50,000	697,375	747,375
				1.		50,000	697,375	747,375

					-	1 (B)	2012 (A)	2012 (A+B)
				가.		20,000		20,000
				1)	420 - 03 20,000,000 × 1 =	20,000		20,000
				.		30,000		30,000
				1)	420 - 03 30,000,000 × 1 =	30,000		30,000
						1,336,039	5,556,718	6,892,757
						1,336,039	5,556,718	6,892,757
				1.		13,200	74,170	87,370
				가.		13,200	28,600	41,800
				1)	620 - 04 550,000 × 24 =	13,200		13,200
				2.		313,885	605,681	919,566
				가.		32,757	4,500	37,257
				1)	620 - 04 15,957,000 × 1 =	15,957		15,957
				2)	620 - 04 16,800,000 × 1 =	16,800		16,800
				.		23,290	11,964	35,254
				1)	620 - 04 11,290,000 × 1 =	11,290		11,290
				2)	620 - 04 12,000,000 × 1 =	12,000		12,000
				.		4,000	4,000	
				1)	620 - 04 0=	4,000	4,000	
				.		2,990	4,000	6,990
				1)	620 - 04 134,000 × 22.4m=	2,990		2,990
				.		38,408	4,060	42,468
				1)	620 - 04 19,204,000 × 2 =	38,408		38,408
				.		20,710	20,710	
				1)	620 - 04 0=	7,710	7,710	
				2)	620 - 04 0=	13,000	13,000	
				.		20,000		20,000
				1)	620 - 04 20,000,000 × 1 =	20,000		20,000
				.		8,920		8,920
				1)	620 - 04 8,920,000 × 1 =	8,920		8,920
				.		20,130		20,130
				1)	620 - 04 20,130,000 × 1 =	20,130		20,130

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					-	1 (B)	2012 (A)	2012 (A+B)
						100,000		100,000
				1)	420 - 03 58,125 × 1,600m ² =	93,000		93,000
				2)	620 - 04 700,000 × 10 =	7,000		7,000
				.		10,500		10,500
				1) 가	420 - 03 10,500,000 × 1 =	10,500		10,500
				.		50,600		50,600
				1) 가	420 - 03 10,500,000 × 2 =	21,000		21,000
				2)	420 - 03 148,000 × 200m=	29,600		29,600
				.		10,500		10,500
				1) 가	420 - 03 10,500,000 × 1 =	10,500		10,500
				.		10,000		10,000
				1)	420 - 03 2,500,000 × 4 =	10,000		10,000
				.		10,500		10,500
				1) 가	420 - 03 10,500,000 × 1 =	10,500		10,500
				3.		19,186	0	19,186
				가.		19,186		19,186
				1)	620 - 04 19,186,000 × 1 =	19,186		19,186
				4.		4,210	0	4,210
				가.		4,210		4,210
				1)	620 - 04 4,210,000 × 1 =	4,210		4,210
				5.		81,848	352,207	434,055
				가.	420 - 03 97,000 × 562m ² =	54,514		54,514
				.	420 - 03 97,000 × 281.79m ² =	27,334		27,334
				6.		30,750	510,200	540,950
				가.	420 - 03 12,300,000 × 2.5 =	30,750		30,750
				7.		33,300	729,975	763,275
				가.		33,300		33,300
				1)	420 - 03 1,532,000 × 21.736m ² =	33,300		33,300
				8.		309,320	179,080	488,400
				가.	420 - 03 8,140,000 × 3 =	24,420		24,420
				.	420 - 03 8,140,000 × 35 =	284,900		284,900

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					-	1 (B)	2012 (A)	2012 (A+B)
				9.		19,250	103,950	123,200
				가.	420 - 03 770,000 × 25m=	19,250		19,250
				10.		63,000	12,600	75,600
				가.	420 - 03 12,600,000 × 3 =	25,200	12,600	37,800
				.	420 - 03 12,600,000 × 3 =	37,800		37,800
				11.		50,400	26,846	77,246
				가.	420 - 03 433,000 × 116.5m=	50,400		50,400
				12.		45,400	37,000	82,400
				가.		30,600		30,600
				1)	420 - 03 148,000 × 100m=	14,800		14,800
				2)	420 - 03 15,800,000 × 1 =	15,800		15,800
				. 가		7,400		7,400
				1)	420 - 03 148,000 × 50m=	7,400		7,400
				.		7,400		7,400
				1)	420 - 03 148,000 × 50m=	7,400		7,400
				13.		51,900	21,100	73,000
				가.		51,900		51,900
				1)	420 - 03 7,800,000 × 4 =	31,200		31,200
				2)	420 - 03 60,000 × 345m ² =	20,700		20,700
				14.		71,400	327,890	399,290
				가.	420 - 03 100,000 × 200m ² =	20,000		20,000
				.	420 - 03 58,000 × 350m ² =	20,300		20,300
				.	420 - 03 100,000 × 311m ² =	31,100		31,100
				15.		100,000	15,748	115,748
				가.	420 - 03 254,000 × 393.7m=	100,000		100,000
				16.		51,840	0	51,840
				가.	420 - 03 144,000 × 360m ² =	51,840		51,840
				17.		77,150	0	77,150
				가.	420 - 03 6,350,000 × 5 =	31,750		31,750
				.		45,400		45,400
				1)	420 - 03 110,000 × 182m ² =	20,000		20,000

					-	1	2012	2012	
						(B)	(A)	(A+B)	
				2)	420 - 03	6,350,000 × 4 =	25,400		25,400
							3,000	27,338	30,338
							3,000	27,338	30,338
							3,000	27,338	30,338
				1.			3,000	6,548	9,548
				가.			3,000	2,548	5,548
				1)	210 - 06	50,000 × 5 × 8 =	2,000		3,000
				2)	210 - 04	7,000 × 5 × 8 =	280		2,000
				3)	210 - 01	110,000 × 2 =	220		280
				4)	230 - 02	25,000 × 10 × 2 =	500		220
							300	8,260	500
				1.			300	8,260	8,560
				가.	[1]	210 - 06	50,000 × 31 =	1,250	300
							300	12,030	1,550
				1.			300	12,030	11,730
				가.	210 - 06	0 =	1,800	1,800	
				.	230 - 02	25,000 × 10 × 2 =	500		500
				.	210 - 01	200,000 × 10 =	1,000	1,000	2,000
							192,254	959,232	1,151,486
							15,620	237,707	253,327
							12,500	40,986	53,486
							12,500	40,986	53,486
				1.			12,500	7,500	20,000
				가.	430 - 01	1,000,000 × 11 =	11,000		11,000
				.	210 - 13	250,000 × 6 =	1,500		1,500
							3,120	64,840	67,960
							3,120	34,960	38,080
				1.			3,120	34,960	38,080
				가.			5,120		5,120
				1)	420 - 03	2,750,000 × 1 =	2,750		2,750

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					-		1 (B)	2012 (A)	2012 (A+B)
				2)	420 - 03	1,980,000 × 1 =	1,980		1,980
				3)	420 - 03	390,000 × 1 =	390		390
				.			2,000	16,000	14,000
				1)	210 - 09	437,500 × 32 =	2,000	16,000	14,000
							176,634	721,525	898,159
							24,000	721,525	745,525
							24,000	382,835	406,835
				1.			20,000	109,668	129,668
				가.			2,000	7,060	9,060
				1)	210 - 09	900,000 × 5 =	2,000	2,500	4,500
				.	430 - 01	8,000,000 × 1 =	8,000		8,000
				.			10,000		10,000
				1) LED	430 - 01	3,000,000 × 1 =	3,000		3,000
				2) PC	430 - 01	1,400,000 × 1 =	1,400		1,400
				3)	440 - 01	3,500,000 × 1 =	3,500		3,500
				4)	210 - 09	2,100,000 × 1 =	2,100		2,100
				2.			4,000	7,000	11,000
				가.	430 - 01	2,000,000 × 2 =	4,000		4,000
							152,634	0	152,634
							152,634	0	152,634
				1.			152,634	0	152,634
				가.			132,631		132,631
				1)	420 - 02	127,438,000 × 4.074%=	5,192		5,192
				2)	420 - 03	1,532,000 × 79.5㎡=	121,794		121,794
				3)	420 - 03	71,000 × 79.5㎡=	5,645		5,645
				.			20,003		20,003
				1)	420 - 03	97,000 × 176㎡=	17,072		17,072
				2)	420 - 03	16,550 × 176㎡=	2,931		2,931