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|----|----|----|-----|-----|-----------|-----------|---------|-----------------------|------------|
|    |    |    |     | 가   |           |           |         |                       |            |
| 1. |    |    |     |     | 1,405,117 | 1,437,441 | -32,324 |                       |            |
| 1. |    |    |     |     | 1,056,269 | 1,084,157 | -27,888 |                       |            |
|    | 1. |    |     |     | 883,450   | 895,480   | -12,030 |                       |            |
|    |    | 1. |     |     | 558,700   | 558,000   | 700     |                       |            |
|    |    |    | 1.  |     | 558,700   | 558,000   | 700     | : 700,000 *1 =        | 700,000    |
|    |    | 2. |     |     | 252,363   | 257,593   | -5,230  |                       |            |
|    |    |    | 1.  |     | 49,960    | 52,720    | -2,760  | : -500,000 *1 =       | -500,000   |
|    |    |    |     |     |           |           |         | 가 : -2,260,000 *1 =   | -2,260,000 |
|    |    |    | 2.  |     | 47,353    | 47,353    | 0       |                       |            |
|    |    |    | 3.가 |     | 4,860     | 5,760     | -900    | 가 : -900,000 *1 =     | -900,000   |
|    |    |    | 4.  |     | 960       | 960       | 0       |                       |            |
|    |    |    | 5.  |     | 39,000    | 40,000    | -1,000  | : -1,000,000 *1 =     | -1,000,000 |
|    |    |    | 6.  | 가 1 | 500       | 600       | -100    | 가 ( ) : -100,000 *1 = | -100,000   |
|    |    |    | 7.  | 가 2 | 3,360     | 3,360     | 0       |                       |            |
|    |    |    | 8.  | 가 4 | 13,790    | 14,040    | -250    | : -250,000 *1 =       | -250,000   |
|    |    |    | 9.  |     | 5,660     | 5,160     | 500     | : 500,000 *1 =        | 500,000    |
|    |    |    | 10. |     | 22,120    | 21,840    | 280     | : 280,000 *1 =        | 280,000    |
|    |    |    | 11. | 가   | 57,000    | 58,000    | -1,000  | 가 : -1,000,000 *1 =   | -1,000,000 |
|    |    |    | 12. |     | 7,800     | 7,800     | 0       |                       |            |
|    |    | 3. |     |     | 16,647    | 20,647    | -4,000  |                       |            |
|    |    |    | 1.  |     | 16,647    | 20,647    | -4,000  | , : -4,000,000 *1 =   | -4,000,000 |
|    |    | 4. |     |     | 55,740    | 59,240    | -3,500  |                       |            |
|    |    |    | 1.  |     | 55,740    | 59,240    | -3,500  | : 500,000 *1 =        | 500,000    |
|    |    |    |     |     |           |           |         | : -4,000,000 *1 =     | -4,000,000 |
|    |    | 2. |     |     | 172,819   | 188,677   | -15,858 |                       |            |
|    |    |    | 1.  |     | 105,400   | 110,400   | -5,000  |                       |            |
|    |    |    |     | 1.  | 105,400   | 110,400   | -5,000  | : -5,000,000 *1 =     | -5,000,000 |
|    |    |    | 2.  |     | 43,502    | 48,760    | -5,258  |                       |            |

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|  |  |  |    | 가    |         |         |        |                                |
|  |  |  |    | 1.   | 5,320   | 7,320   | -2,000 | : -2,000,000 *1 = -2,000,000   |
|  |  |  |    | 2.   | 9,312   | 11,000  | -1,688 | : -1,688,000 *1 = -1,688,000   |
|  |  |  |    | 3.   | 1,870   | 1,920   | -50    | : -50,000 *1 = -50,000         |
|  |  |  |    | 4.가  | 2,640   | 2,640   | 0      |                                |
|  |  |  |    | 5.   | 5,180   | 5,040   | 140    | : 140,000 *1 = 140,000         |
|  |  |  |    | 6. 가 | 10,700  | 10,800  | -100   | 가 : -100,000 *1 = -100,000     |
|  |  |  |    | 7. 가 | 1,940   | 3,500   | -1,560 | 가 : -1,560,000 *1 = -1,560,000 |
|  |  |  |    | 8.   | 1,080   | 1,080   | 0      |                                |
|  |  |  |    | 9.   | 5,460   | 5,460   | 0      |                                |
|  |  |  | 3. |      | 4,500   | 7,500   | -3,000 |                                |
|  |  |  |    | 1.   | 4,500   | 7,500   | -3,000 | , : -3,000,000 *1 = -3,000,000 |
|  |  |  | 4. |      | 19,417  | 22,017  | -2,600 |                                |
|  |  |  |    | 1.   | 19,417  | 22,017  | -2,600 | : -2,500,000 *1 = -2,500,000   |
|  |  |  |    |      |         |         |        | : -100,000 *1 = -100,000       |
|  |  |  | 2. |      | 333,951 | 341,251 | -7,300 |                                |
|  |  |  | 1. |      | 319,911 | 326,411 | -6,500 |                                |
|  |  |  |    | 1.   | 319,911 | 326,411 | -6,500 |                                |
|  |  |  |    | 1.   | 17,176  | 17,176  | 0      |                                |
|  |  |  |    | 2.   | 276,035 | 279,035 | -3,000 | : -3,000,000 *1 = -3,000,000   |
|  |  |  |    | 3.   | 26,700  | 30,200  | -3,500 | 4 : -3,500,000 *1 = -3,500,000 |
|  |  |  | 2. |      | 14,040  | 14,840  | -800   |                                |
|  |  |  |    | 1.   | 14,040  | 14,840  | -800   |                                |
|  |  |  |    | 1.   | 14,040  | 14,840  | -800   | : -800,000 *1 = -800,000       |
|  |  |  | 3. |      | 14,897  | 12,033  | 2,864  |                                |
|  |  |  | 1. |      | 150     | 150     | 0      |                                |
|  |  |  |    | 1.   | 150     | 150     | 0      |                                |
|  |  |  |    | 1.   | 150     | 150     | 0      |                                |
|  |  |  | 2. |      | 14,747  | 11,883  | 2,864  |                                |

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|    |    |    |    | 가  |         |         |        |  |
|    |    |    | 1. |    | 0       | 0       | 0      |  |
|    |    |    |    | 1. | 0       | 0       | 0      |  |
|    |    |    |    | 2. | 0       | 0       | 0      |  |
|    |    |    | 2. |    | 12,027  | 11,883  | 144    |  |
|    |    |    |    | 1. | 12,027  | 11,883  | 144    | ( _ 3 ) : 144,000 *1 144,000<br>=  |
|    |    |    | 3. |    | 2,720   | 0       | 2,720  |  |
|    |    |    |    | 1. | 2,720   | 0       | 2,720  | ( _ 3 ) : 544,000 *5 2,720,000<br>=  |
| 2. | /  |    |    |    | 338,976 | 324,413 | 14,563 |  |
|    | 1. |    |    |    | 263,536 | 251,183 | 12,353 |  |
|    |    | 1. |    |    | 263,536 | 251,183 | 12,353 |  |
|    |    |    | 1. |    |         | 43,091  | 28,816 | 14,275   |
|    |    |    |    | 1. | 39,757  | 26,326  | 13,431 | ( _ 3 ) : 2,023,000 *3 = 6,069,000<br>( _ 3 ) : 99,660 *3 299,000<br>=<br>( _ 3 ) : 420,000 *3 = 1,260,000<br>( _ 3 ) : 29,660 *3 = 89,000<br>( _ 3 ) : 130,000 *3 = 390,000<br>( _ 3 ) : 67,600 *3 203,000<br>=<br>( _ 3 ) : 450,000 *1 = 450,000<br>( _ 3 ) 가 : 500,000 *1 = 500,000<br>( _ 3 ) : 1,043,000 *1 = 1,043,000<br>( _ 3 ) : 3,128,000 *1 = 3,128,000 |
|    |    |    |    | 2. | 3,334   | 2,490   | 844    | ( _ 3 ) : 122,660 *3 = 368,000<br>( _ 3 ) : 101,960 *3 = 306,000<br>( _ 3 ) : 29,000 *3 = 87,000<br>( _ 3 ) : 27,530 *3 = 83,000   |
|    |    |    | 2. |    |         | 39,394  | 27,442 | 11,952   |
|    |    |    |    | 1. | 36,630  | 25,387  | 11,243 | ( _ 3 ) : 1,077,660 *3 = 3,233,000<br>( _ 3 ) : 665,000 *3 = 1,995,000   |

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|  |  |  |  | 가  |        |        |        |                                   |
|  |  |  |  |    |        |        |        | ( _3 )가 : 40,000 *3 = 120,000     |
|  |  |  |  |    |        |        |        | ( _3 ) : 29,660 *3 = 89,000       |
|  |  |  |  |    |        |        |        | ( _3 ) : 53,660 *3 = 161,000      |
|  |  |  |  |    |        |        |        | ( _3 ) : 76,820 *3 = 231,000      |
|  |  |  |  |    |        |        |        | ( _3 ) : 72,660 *3 = 218,000      |
|  |  |  |  |    |        |        |        | =                                 |
|  |  |  |  |    |        |        |        | ( _3 ) : 450,000 *1 = 450,000     |
|  |  |  |  |    |        |        |        | ( _3 ) : 1,078,000 *1 = 1,078,000 |
|  |  |  |  |    |        |        |        | ( _3 ) 가 : 500,000 *1 = 500,000   |
|  |  |  |  |    |        |        |        | ( _3 ) : 3,168,000 *1 = 3,168,000 |
|  |  |  |  | 2. | 2,764  | 2,055  | 709    | ( _3 ) : 102,470 *3 = 308,000     |
|  |  |  |  |    |        |        |        | ( _3 ) : 86,140 *3 = 259,000      |
|  |  |  |  |    |        |        |        | ( _3 ) : 23,810 *3 = 72,000       |
|  |  |  |  |    |        |        |        | ( _3 ) : 23,330 *3 = 70,000       |
|  |  |  |  | 3. | 59,804 | 43,040 | 16,764 |                                   |
|  |  |  |  | 1. | 55,264 | 39,715 | 15,549 | ( _3 ) : 2,155,300 *3 = 6,466,000 |
|  |  |  |  |    |        |        |        | ( _3 ) : 245,000 *3 = 735,000     |
|  |  |  |  |    |        |        |        | ( _3 )가 : 180,000 *3 = 540,000    |
|  |  |  |  |    |        |        |        | ( _3 ) : 59,520 *3 = 179,000      |
|  |  |  |  |    |        |        |        | ( _3 ) : 153,650 *3 = 461,000     |
|  |  |  |  |    |        |        |        | ( _3 ) : 450,000 *2 = 900,000     |
|  |  |  |  |    |        |        |        | ( _3 ) : 384,960 *1 = 385,000     |
|  |  |  |  |    |        |        |        | ( _3 ) 가 : 500,000 *2 = 1,000,000 |
|  |  |  |  |    |        |        |        | ( _3 ) : 4,883,000 *1 = 4,883,000 |
|  |  |  |  | 2. | 4,540  | 3,325  | 1,215  | ( _3 ) : 173,260 *3 = 520,000     |
|  |  |  |  |    |        |        |        | ( _3 ) : 144,510 *3 = 434,000     |
|  |  |  |  |    |        |        |        | ( _3 ) : 9,000 *3 = 27,000        |
|  |  |  |  |    |        |        |        | ( _3 ) : 39,160 *3 = 118,000      |
|  |  |  |  |    |        |        |        | ( _3 ) : 38,370 *3 = 116,000      |

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|  |  |       |      | 가 |         |         |         |                              |             |
|  |  |       | 4.   |   | 101,834 | 134,075 | -32,241 |                              |             |
|  |  |       | 1.   |   | 101,834 | 134,075 | -32,241 | ( _ 3 ) : 368,000 *1 =       | 368,000     |
|  |  |       |      |   |         |         |         | ( _ 3 ) : 3,090,000 *1 =     | 3,090,000   |
|  |  |       |      |   |         |         |         | : -36,861,000 *1 =           | -36,861,000 |
|  |  |       |      |   |         |         |         | ( _ 3 ) : 1,162,000 *1 =     | 1,162,000   |
|  |  |       | 5.   |   | 11,493  | 14,650  | -3,157  |                              |             |
|  |  |       | 1.   |   | 420     | 420     | 0       |                              |             |
|  |  |       | 2.   |   | 8,223   | 10,230  | -2,007  | : -54,000 *1 =               | -54,000     |
|  |  |       |      |   |         |         |         | : 15,000 *1 =                | 15,000      |
|  |  |       |      |   |         |         |         | : -1,692,000 *1 =            | -1,692,000  |
|  |  |       |      |   |         |         |         | = : -360,000 *1              | -360,000    |
|  |  |       |      |   |         |         |         | : 84,000 *1 =                | 84,000      |
|  |  |       | 3.   |   | 2,850   | 4,000   | -1,150  | 가 : -1,150,000 *1 =          | -1,150,000  |
|  |  |       | 6.   |   | 1,160   | 1,160   | 0       |                              |             |
|  |  |       | 1.   |   | 1,160   | 1,160   | 0       |                              |             |
|  |  |       | 7.   |   | 365     | 2,000   | -1,635  |                              |             |
|  |  |       | 1.   |   | 365     | 2,000   | -1,635  | = , : -1,635,000 *1          | -1,635,000  |
|  |  |       | 8.   |   | 3,495   | 0       | 3,495   |                              |             |
|  |  |       | 1.   |   | 3,495   | 0       | 3,495   | ( _ 3 ) , 4 : 1,165,000 *3 = | 3,495,000   |
|  |  |       | 9. 가 |   | 2,900   | 0       | 2,900   |                              |             |
|  |  |       | 1.   |   | 2,900   | 0       | 2,900   | ( _ 3 ) , 4 : 1,450,000 *2 = | 2,900,000   |
|  |  | 2.    |      |   | 25,450  | 20,970  | 4,480   |                              |             |
|  |  | 1.[ ] |      |   | 4,652   | 4,652   | 0       |                              |             |
|  |  | 1.    |      |   | 2,220   | 2,220   | 0       |                              |             |
|  |  | 1.    |      |   | 2,220   | 2,220   | 0       |                              |             |
|  |  | 2.    |      |   | 932     | 932     | 0       |                              |             |
|  |  | 1.    |      |   | 932     | 932     | 0       |                              |             |
|  |  | 3.[ ] |      |   | 1,500   | 1,500   | 0       |                              |             |

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|  |  |       |       | 가  |          |        |        |                                      |     |
|  |  |       |       | 1. | 1,500    | 1,500  | 0      |                                      |     |
|  |  | 2.[ ] |       |    | 20,798   | 16,318 | 4,480  |                                      |     |
|  |  |       | 1.    |    | 878      | 878    | 0      |                                      |     |
|  |  |       |       | 1. | 878      | 878    | 0      |                                      |     |
|  |  |       | 2.    |    | 1,200    | 1,200  | 0      |                                      |     |
|  |  |       |       | 1. | 1,200    | 1,200  | 0      |                                      |     |
|  |  |       | 3.    |    | 1,500    | 1,500  | 0      |                                      |     |
|  |  |       |       | 1. | 1,500    | 1,500  | 0      |                                      |     |
|  |  |       | 4.    | 19 | 8,050    | 8,050  | 0      |                                      |     |
|  |  |       |       | 1. | 1,650    | 1,650  | 0      |                                      |     |
|  |  |       |       | 2. | 6,400    | 6,400  | 0      |                                      |     |
|  |  |       | 5.    |    | 2,240    | 2,240  | 0      |                                      |     |
|  |  |       |       | 1. | 2,240    | 2,240  | 0      |                                      |     |
|  |  |       | 6.    | 19 | (2,450   | 2,450  | 0      |                                      |     |
|  |  |       |       | 1. | 2,450    | 2,450  | 0      |                                      |     |
|  |  |       | 7.[ ] |    | 4,000    | 0      | 4,000  |                                      |     |
|  |  |       |       | 1. | 4,000    | 0      | 4,000  | ( _3 ) : 4,000,000<br>2,000,000 *2 = |     |
|  |  |       | 8.    | 19 | (5 ) 480 | 0      | 480    |                                      |     |
|  |  |       |       | 1. | 480      | 0      | 480    | ( _3 ) : 480,000<br>480,000 *1 =     |     |
|  |  | 3.    |       |    | 4,000    | 4,000  | 0      |                                      |     |
|  |  |       | 1.    |    | 4,000    | 4,000  | 0      |                                      |     |
|  |  |       |       | 1. | 4,000    | 4,000  | 0      |                                      |     |
|  |  |       |       | 1. | 1,080    | 1,080  | 0      |                                      |     |
|  |  |       |       | 2. | 2,640    | 2,640  | 0      |                                      |     |
|  |  |       |       | 3. | 280      | 280    | 0      |                                      |     |
|  |  | 4.    |       |    | 45,990   | 48,260 | -2,270 |                                      |     |
|  |  |       | 1.    |    | 0        | 1,000  | -1,000 |                                      |     |
|  |  |       |       | 1. | 0        | 1,000  | -1,000 |                                      |     |

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|    |  |  |    | 가    |        |        |         |                                     |
|    |  |  |    | 1.   | 0      | 1,000  | -1,000  | : -1,000,000 *1 = -1,000,000        |
|    |  |  | 2. |      | 7,500  | 7,500  | 0       |                                     |
|    |  |  |    | 1.   | 4,500  | 4,500  | 0       |                                     |
|    |  |  |    | 1.   | 4,500  | 4,500  | 0       |                                     |
|    |  |  |    | 2.   | 3,000  | 3,000  | 0       |                                     |
|    |  |  |    | 1.   | 3,000  | 3,000  | 0       |                                     |
|    |  |  | 3. |      | 38,490 | 39,760 | -1,270  |                                     |
|    |  |  |    | 1.   | 4,875  | 4,875  | 0       |                                     |
|    |  |  |    | 1.   | 4,875  | 4,875  | 0       |                                     |
|    |  |  |    | 2.   | 16,395 | 17,665 | -1,270  |                                     |
|    |  |  |    | 1.   | 16,395 | 17,665 | -1,270  | : -1,270,000 *1 = -1,270,000        |
|    |  |  |    | 3.   | 17,220 | 17,220 | 0       |                                     |
|    |  |  |    | 1.   | 17,220 | 17,220 | 0       |                                     |
| 3. |  |  |    |      | 44,346 | 69,846 | -25,500 |                                     |
|    |  |  | 1. |      | 19,739 | 17,739 | 2,000   |                                     |
|    |  |  |    | 1.   | 5,220  | 3,220  | 2,000   |                                     |
|    |  |  |    | 1.   | 270    | 270    | 0       |                                     |
|    |  |  |    | 1.   | 270    | 270    | 0       |                                     |
|    |  |  |    | 2.   | 1,000  | 1,000  | 0       |                                     |
|    |  |  |    | 1.   | 960    | 960    | 0       |                                     |
|    |  |  |    | 2.   | 40     | 40     | 0       |                                     |
|    |  |  |    | 3.   | 3,500  | 1,500  | 2,000   |                                     |
|    |  |  |    | 1.   | 2,000  | 900    | 1,100   | ( - 3 ) : 366,666 *3 1,100,000<br>= |
|    |  |  |    | 2.   | 1,500  | 600    | 900     | ( - 3 ) : 300,000 *3 900,000<br>=   |
|    |  |  |    | 4. 가 | 450    | 450    | 0       |                                     |
|    |  |  |    | 1.   | 450    | 450    | 0       |                                     |
|    |  |  | 2. |      | 720    | 720    | 0       |                                     |
|    |  |  |    | 1.   | 720    | 720    | 0       |                                     |

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|  |  |    |    | 가  |       |       |   |     |
|  |  |    | 1. |    | 520   | 520   | 0 |     |
|  |  |    | 2. |    | 200   | 200   | 0 |     |
|  |  | 3. |    |    | 200   | 200   | 0 |     |
|  |  |    | 1. |    | 200   | 200   | 0 |     |
|  |  |    |    | 1. | 200   | 200   | 0 |     |
|  |  | 4. |    |    | 4,058 | 4,058 | 0 |     |
|  |  |    | 1. |    | 4,058 | 4,058 | 0 |     |
|  |  |    |    | 1. | 120   | 120   | 0 |     |
|  |  |    |    | 2. | 3,938 | 3,938 | 0 |     |
|  |  | 5. |    |    | 3,400 | 3,400 | 0 |     |
|  |  |    | 1. |    | 3,400 | 3,400 | 0 |     |
|  |  |    |    | 1. | 400   | 400   | 0 |     |
|  |  |    |    | 2. | 2,500 | 2,500 | 0 |     |
|  |  |    |    | 3. | 500   | 500   | 0 |     |
|  |  | 6. |    |    | 3,926 | 3,926 | 0 |     |
|  |  |    | 1. |    | 2,126 | 2,126 | 0 |     |
|  |  |    |    | 1. | 776   | 776   | 0 |     |
|  |  |    |    | 2. | 1,350 | 1,350 | 0 |     |
|  |  |    | 2. |    | 1,800 | 1,800 | 0 |     |
|  |  |    |    | 1. | 600   | 600   | 0 |     |
|  |  |    |    | 2. | 1,200 | 1,200 | 0 |     |
|  |  | 7. |    |    | 765   | 765   | 0 |     |
|  |  |    | 1. |    | 765   | 765   | 0 |     |
|  |  |    |    | 1. | 765   | 765   | 0 |     |
|  |  | 8. |    |    | 1,450 | 1,450 | 0 |     |
|  |  |    | 1. | 가  | 1,450 | 1,450 | 0 |     |
|  |  |    |    | 1. | 50    | 50    | 0 |     |
|  |  |    |    | 2. | 1,400 | 1,400 | 0 |     |



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|----|----|----|----|---|--------|--------|---------|--------------------|-------------|
|    |    |    |    | 가 |        |        |         |                    |             |
| 2. |    |    |    |   | 10,107 | 37,607 | -27,500 |                    |             |
|    | 1. |    |    |   | 3,290  | 6,090  | -2,800  |                    |             |
|    |    | 1. |    |   | 300    | 2,100  | -1,800  |                    |             |
|    |    |    | 1. |   | 300    | 2,100  | -1,800  | : -1,000,000 *1 =  | -1,000,000  |
|    |    |    |    |   |        |        |         | : -800,000 *1      | -800,000    |
|    |    |    |    |   |        |        |         | =                  |             |
|    |    | 2. |    |   | 900    | 900    | 0       |                    |             |
|    |    |    | 1. |   | 900    | 900    | 0       |                    |             |
|    |    | 3. |    |   | 1,800  | 1,800  | 0       |                    |             |
|    |    |    | 1. |   | 1,800  | 1,800  | 0       |                    |             |
|    |    | 4. |    |   | 0      | 1,000  | -1,000  |                    |             |
|    |    |    | 1. |   | 0      | 1,000  | -1,000  | : -1,000,000 *1 =  | -1,000,000  |
|    |    | 5. |    |   | 0      | 0      | 0       |                    |             |
|    |    |    | 1. |   | 0      | 0      | 0       |                    |             |
|    |    | 6. |    |   | 0      | 0      | 0       |                    |             |
|    |    |    | 1. |   | 0      | 0      | 0       |                    |             |
|    |    | 7. |    |   | 200    | 200    | 0       |                    |             |
|    |    |    | 1. |   | 200    | 200    | 0       |                    |             |
|    |    | 8. |    |   | 90     | 90     | 0       |                    |             |
|    |    |    | 1. |   | 90     | 90     | 0       |                    |             |
|    | 2. |    |    |   | 0      | 23,700 | -23,700 |                    |             |
|    |    | 1. |    |   | 0      | 18,775 | -18,775 |                    |             |
|    |    |    | 1. |   | 0      | 900    | -900    | : -900,000 *1 =    | -900,000    |
|    |    |    | 2. |   | 0      | 17,875 | -17,875 | : -15,375,000 *1 = | -15,375,000 |
|    |    |    |    |   |        |        |         | : -2,500,000 *1 =  | -2,500,000  |
|    |    | 2. |    |   | 0      | 4,925  | -4,925  |                    |             |
|    |    |    | 1. |   | 0      | 400    | -400    | : -400,000 *1 =    | -400,000    |
|    |    |    | 2. |   | 0      | 4,525  | -4,525  | : -1,025,000 *1 =  | -1,025,000  |
|    |    |    |    |   |        |        |         | : -3,500,000 *1 =  | -3,500,000  |

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|--|--|----|-----|-----|--------|--------|--------|-------------------|------------------------|
|  |  |    |     | 가   |        |        |        |                   |                        |
|  |  | 3. |     |     | 5,632  | 5,632  | 0      |                   |                        |
|  |  |    | 1.  |     | 1,800  | 1,800  | 0      |                   |                        |
|  |  |    |     | 1.  | 1,020  | 1,800  | -780   | : -780,000 *1 =   | -780,000               |
|  |  |    |     | 2.  | 780    | 0      | 780    | : 390,000 *2 =    | 780,000                |
|  |  |    |     | 3.  | 0      | 0      | 0      |                   |                        |
|  |  |    | 2.  |     | 3,832  | 3,832  | 0      |                   |                        |
|  |  |    |     | 1.  | 1,832  | 1,832  | 0      |                   |                        |
|  |  |    |     | 2.  | 2,000  | 2,000  | 0      |                   |                        |
|  |  | 4. |     |     | 1,185  | 1,185  | 0      |                   |                        |
|  |  |    | 1.  |     | 1,185  | 1,185  | 0      |                   |                        |
|  |  |    |     | 1.  | 385    | 385    | 0      |                   |                        |
|  |  |    |     | 2.  | 800    | 800    | 0      |                   |                        |
|  |  | 5. |     |     | 0      | 1,000  | -1,000 |                   |                        |
|  |  |    | 1.  |     | 0      | 1,000  | -1,000 |                   |                        |
|  |  |    |     | 1.  | 0      | 1,000  | -1,000 | : -1,000,000 *1 = | -1,000,000             |
|  |  | 3. | ( ) |     | 14,500 | 14,500 | 0      |                   |                        |
|  |  |    | 1.  | ( ) | 14,500 | 14,500 | 0      |                   |                        |
|  |  |    |     | 1.  | 11,316 | 11,312 | 4      |                   |                        |
|  |  |    |     |     | 1.     | 10,936 | 10,912 | 24                | : 23,870 *1 = 24,000   |
|  |  |    |     |     | 2.     | 380    | 400    | -20               | : -20,000 *1 = -20,000 |
|  |  |    | 2.  |     | 799    | 800    | -1     |                   |                        |
|  |  |    |     | 1.  | 799    | 800    | -1     | : -1,040 *1 =     | -1,000                 |
|  |  |    | 3.  | ,   | 600    | 600    | 0      |                   |                        |
|  |  |    |     | 1.  | 600    | 600    | 0      |                   |                        |
|  |  |    | 4.  |     | 747    | 750    | -3     |                   |                        |
|  |  |    |     | 1.  | 747    | 750    | -3     | : -3,460 *1 =     | -3,000                 |
|  |  |    | 5.  |     | 1,038  | 1,038  | 0      |                   |                        |
|  |  |    |     | 1.  | 1,038  | 1,038  | 0      |                   |                        |

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|----|-------|----|----|---|---------|--------|--------|----------------------------|------------|
|    |       |    |    | 가 |         |        |        |                            |            |
| 4. |       |    |    |   | 109,944 | 76,494 | 33,450 |                            |            |
| 1. |       |    |    |   | 60,550  | 30,100 | 30,450 |                            |            |
|    | 1.[ ] |    |    |   | 60,550  | 30,100 | 30,450 |                            |            |
|    | 1.    |    |    |   | 5,000   | 5,000  | 0      |                            |            |
|    |       | 1. |    |   | 4,000   | 4,000  | 0      |                            |            |
|    |       | 2. |    |   | 1,000   | 1,000  | 0      |                            |            |
|    | 2.    |    |    |   | 2,500   | 2,500  | 0      |                            |            |
|    |       | 1. |    |   | 2,500   | 2,500  | 0      |                            |            |
|    | 3.    | -  |    |   | 10,000  | 10,000 | 0      |                            |            |
|    |       | 1. |    |   | 7,680   | 7,680  | 0      |                            |            |
|    |       | 2. |    |   | 2,320   | 2,320  | 0      |                            |            |
|    | 4.    | -  |    |   | 12,600  | 12,600 | 0      |                            |            |
|    |       | 1. |    |   | 10,272  | 10,272 | 0      |                            |            |
|    |       | 2. |    |   | 2,328   | 2,328  | 0      |                            |            |
|    | 5.[ ] |    |    |   | 30,450  | 0      | 30,450 |                            |            |
|    |       | 1. |    |   | 30,450  | 0      | 30,450 | ( -3 ) : 150,000<br>*203 = | 30,450,000 |
| 2. |       |    |    |   | 6,652   | 3,652  | 3,000  |                            |            |
|    | 1.    |    |    |   | 6,652   | 3,652  | 3,000  |                            |            |
|    |       | 1. |    |   | 6,000   | 3,000  | 3,000  |                            |            |
|    |       |    | 1. |   | 6,000   | 3,000  | 3,000  | : 10,000 *300 =            | 3,000,000  |
|    | 2.    |    |    |   | 652     | 652    | 0      |                            |            |
|    |       | 1. |    |   | 652     | 652    | 0      |                            |            |
| 3. |       |    |    |   | 27,422  | 27,422 | 0      |                            |            |
|    | 1.    |    |    |   | 27,422  | 27,422 | 0      |                            |            |
|    |       | 1. |    |   | 25,000  | 25,000 | 0      |                            |            |
|    |       |    | 1. |   | 15,055  | 25,000 | -9,945 | : -5,888,000 *1 =          | -5,888,000 |
|    |       |    |    |   |         |        |        | : -900,000 *1 =            | -900,000   |
|    |       |    |    |   |         |        |        | : -1,536,000<br>*1 =       | -1,536,000 |

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|    |  |    |    | 가    |         |        |        |                            |
|    |  |    |    |      |         |        |        | ' : -720,000 -720,000      |
|    |  |    |    |      |         |        |        | *1 =                       |
|    |  |    |    |      |         |        |        | : -1,000 *1 = -1,000       |
|    |  |    |    | 2.   | 9,945   | 0      | 9,945  | : -900,000 *1 = -900,000   |
|    |  |    |    |      |         |        |        | : 4,972,500 *2 = 9,945,000 |
|    |  |    | 2. |      | 2,422   | 2,422  | 0      |                            |
|    |  |    | 1. |      | 2,422   | 2,422  | 0      |                            |
|    |  | 4. |    |      | 15,320  | 15,320 | 0      |                            |
|    |  | 1. |    |      | 15,320  | 15,320 | 0      |                            |
|    |  | 1. |    |      | 7,000   | 7,000  | 0      |                            |
|    |  |    |    | 1.   |         |        |        |                            |
|    |  |    |    |      |         |        |        |                            |
|    |  |    |    | 1.   |         |        |        |                            |
|    |  |    |    |      |         |        |        |                            |
|    |  |    |    | 1.   | 6,300   | 6,300  | 0      |                            |
|    |  |    |    | 2.   | 700     | 700    | 0      |                            |
|    |  |    |    | 2.   | 1,500   | 1,500  | 0      |                            |
|    |  |    |    | 1.   | 1,500   | 1,500  | 0      |                            |
|    |  |    |    | 3. 가 | 2,000   | 2,000  | 0      |                            |
|    |  |    |    | 1.   | 1,368   | 1,368  | 0      |                            |
|    |  |    |    | 2.   | 200     | 200    | 0      |                            |
|    |  |    |    | 3.   | 432     | 432    | 0      |                            |
|    |  |    |    | 4.   | 2,000   | 2,000  | 0      |                            |
|    |  |    |    | 1.   | 1,000   | 1,000  | 0      |                            |
|    |  |    |    | 2.   | 500     | 700    | -200   | : -200,000 *1 = -200,000   |
|    |  |    |    | 3.   | 500     | 300    | 200    | : 10,000 *20 = 200,000     |
|    |  |    |    | 5.   | 2,820   | 2,820  | 0      |                            |
|    |  |    |    | 1.   | 2,820   | 2,820  | 0      |                            |
| 5. |  |    |    |      | 123,012 | 92,162 | 30,850 |                            |
|    |  |    |    | 1.   | 39,965  | 41,605 | -1,640 |                            |
|    |  |    |    | 1.   | 39,965  | 41,605 | -1,640 |                            |
|    |  |    |    | 1.   | 30,603  | 30,603 | 0      |                            |
|    |  |    |    | 1.   | 28,053  | 27,803 | 250    | : -600,000 *1 = -600,000   |
|    |  |    |    |      |         |        |        |                            |

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|  |    |    |    | 가 |        |        |        |                              |
|  |    |    |    |   |        |        |        | : 850,000 *1 = 850,000       |
|  |    |    | 2. |   | 2,550  | 2,800  | -250   | 4 : -250,000 *1 = -250,000   |
|  |    | 2. |    |   | 5,224  | 6,224  | -1,000 |                              |
|  |    |    | 1. |   | 4,224  | 5,224  | -1,000 | : -1,000,000 *1 = -1,000,000 |
|  |    |    | 2. |   | 1,000  | 1,000  | 0      |                              |
|  |    | 3. |    |   | 480    | 1,120  | -640   |                              |
|  |    |    | 1. |   | 480    | 1,120  | -640   | : -640,000 *1 = -640,000     |
|  |    | 4. |    |   | 2,500  | 2,500  | 0      |                              |
|  |    |    | 1. |   | 2,500  | 2,500  | 0      |                              |
|  |    | 5. |    | 가 | 438    | 438    | 0      |                              |
|  |    |    | 1. |   | 438    | 438    | 0      |                              |
|  |    | 6. |    |   | 720    | 720    | 0      |                              |
|  |    |    | 1. |   | 720    | 720    | 0      |                              |
|  | 2. |    |    |   | 7,000  | 8,210  | -1,210 |                              |
|  |    | 1. |    |   | 500    | 500    | 0      |                              |
|  |    |    | 1. |   | 500    | 500    | 0      |                              |
|  |    |    | 1. |   | 500    | 500    | 0      |                              |
|  |    | 2. |    |   | 6,500  | 6,500  | 0      |                              |
|  |    |    | 1. |   | 4,500  | 4,500  | 0      |                              |
|  |    |    | 1. |   | 4,500  | 4,500  | 0      |                              |
|  |    |    | 2. |   | 2,000  | 2,000  | 0      |                              |
|  |    |    | 1. |   | 2,000  | 2,000  | 0      |                              |
|  |    | 3. |    |   | 0      | 1,210  | -1,210 |                              |
|  |    |    | 1. |   | 0      | 1,210  | -1,210 |                              |
|  |    |    | 1. |   | 0      | 1,210  | -1,210 | : -1,000,000 *1 = -1,000,000 |
|  |    |    |    |   |        |        |        | : -210,000 *1 = -210,000     |
|  | 3. |    |    |   | 15,747 | 16,247 | -500   |                              |
|  |    | 1. |    |   | 14,397 | 14,397 | 0      |                              |

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|  |    |       |       | 가  |         |         |         |                       |            |
|  |    |       | 1.    |    | 12,137  | 12,137  | 0       |                       |            |
|  |    |       |       | 1. | 11,537  | 11,537  | 0       |                       |            |
|  |    |       |       | 2. | 600     | 600     | 0       |                       |            |
|  |    |       | 2.    |    | 2,260   | 2,260   | 0       |                       |            |
|  |    |       |       | 1. | 1,720   | 1,720   | 0       |                       |            |
|  |    |       |       | 2. | 540     | 540     | 0       |                       |            |
|  |    | 2.    |       |    | 1,350   | 1,850   | -500    |                       |            |
|  |    |       | 1.    |    | 1,350   | 1,850   | -500    |                       |            |
|  |    |       |       | 1. | 1,000   | 1,500   | -500    | : -500,000 *1 =       | -500,000   |
|  |    |       |       | 2. | 350     | 350     | 0       |                       |            |
|  | 4. |       |       |    | 60,300  | 26,100  | 34,200  |                       |            |
|  |    | 1.[ ] |       |    | 60,300  | 26,100  | 34,200  |                       |            |
|  |    |       | 1.PC  |    | 5,000   | 5,000   | 0       |                       |            |
|  |    |       |       | 1. | 5,000   | 5,000   | 0       |                       |            |
|  |    |       | 2.    |    | 40,400  | 15,700  | 24,700  |                       |            |
|  |    |       |       | 1. | 36,400  | 10,700  | 25,700  | : 1,700,000 *1 =      | 1,700,000  |
|  |    |       |       |    |         |         |         | : 24,000,000          | 24,000,000 |
|  |    |       |       |    |         |         | *1 =    |                       |            |
|  |    |       |       | 2. | 4,000   | 5,000   | -1,000  | : -1,000,000          | -1,000,000 |
|  |    |       |       |    |         |         | *1 =    |                       |            |
|  |    |       | 3.    |    | 5,400   | 5,400   | 0       |                       |            |
|  |    |       |       | 1. | 5,400   | 5,400   | 0       |                       |            |
|  |    |       | 4.[ ] |    | 9,500   | 0       | 9,500   |                       |            |
|  |    |       |       | 1. | 9,500   | 0       | 9,500   | ( _3 ) : 296,875*32 = | 9,500,000  |
|  | 6. |       |       |    | 145,340 | 170,777 | -25,437 |                       |            |
|  |    | 1.    |       |    | 18,915  | 27,930  | -9,015  |                       |            |
|  |    |       | 1.    |    | 18,915  | 27,930  | -9,015  |                       |            |
|  |    |       |       | 1. | 8,200   | 8,200   | 0       |                       |            |
|  |    |       |       | 1. | 1,000   | 1,000   | 0       |                       |            |
|  |    |       |       | 2. | 4,200   | 4,200   | 0       |                       |            |

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|    |    |    |    | 가 |         |         |         |                              |
|    |    |    | 3. |   | 3,000   | 3,000   | 0       |                              |
|    |    | 2. |    |   | 8,015   | 13,030  | -5,015  |                              |
|    |    |    | 1. |   | 5,715   | 10,730  | -5,015  | : -3,000,000 *1 = -3,000,000 |
|    |    |    |    |   |         |         |         | : -2,215,000 -2,215,000      |
|    |    |    |    |   |         |         |         | *1 =                         |
|    |    |    |    |   |         |         |         | : 200,000 *1 = 200,000       |
|    |    |    | 2. |   | 400     | 400     | 0       |                              |
|    |    |    | 3. |   | 1,400   | 1,400   | 0       |                              |
|    |    |    | 4. |   | 500     | 500     | 0       |                              |
|    |    | 3. |    |   | 2,700   | 6,700   | -4,000  |                              |
|    |    |    | 1. |   | 700     | 700     | 0       |                              |
|    |    |    | 2. |   | 2,000   | 6,000   | -4,000  | : -4,000,000 *1 = -4,000,000 |
| 2. |    |    |    |   | 123,445 | 139,867 | -16,422 |                              |
|    | 1. |    |    |   | 123,445 | 139,867 | -16,422 |                              |
|    |    | 1. |    |   | 30,527  | 39,527  | -9,000  |                              |
|    |    |    | 1. |   | 800     | 800     | 0       |                              |
|    |    |    | 2. |   | 16,339  | 25,339  | -9,000  | : -9,000,000 *1 = -9,000,000 |
|    |    |    | 3. |   | 4,080   | 4,080   | 0       |                              |
|    |    |    | 4. |   | 9,308   | 9,308   | 0       |                              |
|    |    | 2. |    |   | 604     | 604     | 0       |                              |
|    |    |    | 1. |   | 604     | 604     | 0       |                              |
|    |    | 3. |    |   | 8,220   | 8,220   | 0       |                              |
|    |    |    | 1. |   | 8,220   | 8,220   | 0       |                              |
|    |    | 4. |    |   | 46,551  | 53,323  | -6,772  |                              |
|    |    |    | 1. |   | 44,051  | 49,823  | -5,772  | : 118,000 *2 *3 708,000      |
|    |    |    |    |   |         |         |         | =                            |
|    |    |    |    |   |         |         |         | : -470,000 *1 = -470,000     |
|    |    |    |    |   |         |         |         | : -4,720,000 *1 = -4,720,000 |
|    |    |    |    |   |         |         |         | : -1,290,000 *1 = -1,290,000 |
|    |    |    | 2. |   | 2,500   | 3,500   | -1,000  | : -1,000,000 *1 = -1,000,000 |

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|  |    |    |    | 가   |         |         |        |                              |
|  |    |    | 5. |     | 4,279   | 4,279   | 0      |                              |
|  |    |    | 1. |     | 4,279   | 4,279   | 0      | : 393,000 *1 = 393,000       |
|  |    |    |    |     |         |         |        | : -393,000 *1 = -393,000     |
|  |    |    | 6. |     | 0       | 650     | -650   |                              |
|  |    |    | 1. |     | 0       | 650     | -650   | : -650,000 *1 = -650,000     |
|  |    |    | 7. |     | 33,264  | 33,264  | 0      |                              |
|  |    |    | 1. |     | 33,264  | 33,264  | 0      |                              |
|  | 3. |    |    |     | 2,980   | 2,980   | 0      |                              |
|  | 1. |    |    |     | 780     | 780     | 0      |                              |
|  |    | 1. |    |     | 780     | 780     | 0      |                              |
|  |    |    | 1. |     | 480     | 480     | 0      |                              |
|  |    |    | 2. |     | 300     | 300     | 0      |                              |
|  | 2. |    |    |     | 2,200   | 2,200   | 0      |                              |
|  |    | 1. |    |     | 2,200   | 2,200   | 0      |                              |
|  |    |    | 1. |     | 300     | 300     | 0      |                              |
|  |    |    | 2. |     | 1,720   | 1,720   | 0      |                              |
|  |    |    | 3. |     | 180     | 180     | 0      |                              |
|  | 7. |    |    |     | 203,185 | 192,185 | 11,000 |                              |
|  | 1. |    |    |     | 203,185 | 192,185 | 11,000 |                              |
|  |    | 1. |    |     | 203,185 | 192,185 | 11,000 |                              |
|  |    |    | 1. | 가   | 57,465  | 57,465  | 0      |                              |
|  |    |    | 1. |     | 57,465  | 57,465  | 0      |                              |
|  |    |    | 2. | ( ) | 124,600 | 124,600 | 0      |                              |
|  |    |    | 1. |     | 124,600 | 124,600 | 0      |                              |
|  |    |    | 3. |     | 10,120  | 10,120  | 0      |                              |
|  |    |    | 1. |     | 10,120  | 10,120  | 0      |                              |
|  |    |    | 4. |     | 11,000  | 0       | 11,000 |                              |
|  |    |    | 1. |     | 11,000  | 0       | 11,000 | : 11,000,000 *1 = 11,000,000 |



: 3

( : )

|    |    |    |    |    |           |           |       | ( ) |
|----|----|----|----|----|-----------|-----------|-------|-----|
|    |    |    |    | 가  |           |           |       |     |
| 8. |    |    |    |    | 1,000     | 1,000     | 0     |     |
|    | 1. |    |    |    | 1,000     | 1,000     | 0     |     |
|    |    | 1. |    |    | 1,000     | 1,000     | 0     |     |
|    |    |    | 1. |    | 1,000     | 1,000     | 0     |     |
|    |    |    |    | 1. | 1,000     | 1,000     | 0     |     |
|    |    |    |    |    | 2,370,920 | 2,364,318 | 6,602 |     |