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					-		2024 (A)	2023 (B)	(A - B)
							75,723,973	81,727,690	6,003,717
							70,067,039	77,406,687	7,339,648
							63,726,921	72,512,746	8,785,825
							90,321	51,377	38,944
							39,196	31,452	7,744
							8,250	2,586	5,664
				1.			8,250	2,586	5,664
				가.			8,250		
				1)	210-01	$100,000 \times 5 \times 5 =$	2,500		
				2)	210-01	$10,000 \times 30 \times 5 =$	1,500		
				3)	210-07	$500,000 \times 1 \times 4 =$	2,000		
				4)	230-02	$15,000 \times 30 \times 5 =$	2,250		
							27,876	27,676	200
				1.			27,876	27,676	200
				가.			11,000		
				1)	210-01	$50,000 \times 10 \times 2 =$	1,000		
				2)	210-01	$5,000 \times 200 \times 2 =$	2,000		
				3)	()		1,000		
				가)	210-06	$160,000 \times 1 \times 2 \times 2 =$	640		
				)	210-06	$90,000 \times 1 \times 2 \times 2 =$	360		
				4)	210-07	$700,000 \times 5 \times 2 =$	7,000		
				.			11,376		
				1)	210-01	$50,000 \times 10 \times 2 =$	1,000		
				2)	210-01	$4,680 \times 100 \times 2 =$	936		
				3)	()		1,000		
				가)	210-06	$160,000 \times 1 \times 2 \times 2 =$	640		
				)	210-06	$90,000 \times 1 \times 2 \times 2 =$	360		
				4)	210-07	$750,000 \times 2 \times 2 =$	3,000		
				5)	210-15	$25,000 \times 85 \times 2 =$	4,250		
				6)	230-02	$8,000 \times 85 \times 1 =$	680		
				7)	230-02	$3,000 \times 85 \times 2 =$	510		
				.			5,500		

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					-		2024 (A)	2023 (B)	(A - B)
				1)	210-01	250,000 × 22 =	5,500		
							3,070	1,190	1,880
				1.			3,070	1,190	1,880
				가.			3,070		
				1)	210-01	69,000 × 5 × 2 =	690		
				2) ()			1,000		
				가)	210-06	100,000 × 1 × 2 × 4 =	800		
				)	210-06	50,000 × 1 × 1 × 4 =	200		
				3)	210-15	10,000 × 69 × 2 =	1,380		
							14,925	14,925	0
							12,605	12,605	0
				1.			3,220	3,220	0
				가.			3,220		
				1)	210-01	50,000 × 2 × 2 =	200		
				2)	210-06	100,000 × 7 × 2 =	1,400		
				3)	210-06	150,000 × 4 × 2 =	1,200		
				4)	230-02	15,000 × 7 × 4 =	420		
				2. ()			1,525	1,525	0
				가.			1,360		
				1)	210-01	50,000 × 2 × 2 =	200		
				2)	210-06	100,000 × 2 × 4 =	800		
				3)	230-02	15,000 × 6 × 4 =	360		
				.			165		
				1)	230-02	15,000 × 11 × 1 =	165		
				3. 가			1,828	1,828	0
				가. 가			1,828		
				1)	210-01	100,000 × 1 × 1 =	100		
				2) ()			800		
				가)	210-06	100,000 × 2 × 2 × 2 =	800		
				3)	210-06	100,000 × 4 × 2 =	800		
				4)	230-02	8,000 × 8 × 2 =	128		
				4.			6,032	6,032	0

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					-		2024 (A)	2023 (B)	(A - B)
				가.			3,692		
				1)	210-01	50,000 × 7 × 2 =	700		
				2)	210-01	8,000 × 10 × 1 =	80		
				3)			2,400		
				가)	210-06	40,000 × 8 × 5 =	1,600		
				)	210-06	20,000 × 8 × 5 =	800		
				4)	230-02	8,000 × 8 × 8 =	512		
				.			2,340		
				1)	210-01	50,000 × 5 × 2 =	500		
				2)	210-01	8,000 × 20 × 1 =	160		
				3)			1,200		
				가)	210-06	40,000 × 4 × 5 =	800		
				)	210-06	20,000 × 4 × 5 =	400		
				4)	230-02	8,000 × 4 × 15 =	480		
							870	870	0
				1.			870	870	0
				가.			870		
				1)	210-01	50,000 × 3 × 1 =	150		
				2)	210-06	100,000 × 1 × 3 =	300		
				3)	210-06	20,000 × 1 × 3 =	60		
				4)	230-02	15,000 × 8 × 3 =	360		
							1,450	1,450	0
				1.			1,450	1,450	0
				가.			1,450		
				1)	210-01	50,000 × 3 × 2 =	300		
				2)	210-06	100,000 × 2 × 5 =	1,000		
				3)	230-02	15,000 × 5 × 2 =	150		
							36,200	5,000	31,200
							36,200	5,000	31,200
				1.			5,000	5,000	0
				가.	240-01	1,250,000 × 4 × 1 =	5,000		
				2.			31,200	0	31,200

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					-		2024 (A)	2023 (B)	(A - B)
				가.			31,200		
				1)	210-01	$100,000 \times 3 \times 2 =$	600		
				2)	210-01	$150,000 \times 3 \times 20 =$	9,000		
				3)			21,000		
				가)	210-06	$100,000 \times 7 \times 20 =$	14,000		
				)	210-06	$50,000 \times 7 \times 20 =$	7,000		
				4)	230-02	$15,000 \times 10 \times 4 =$	600		
							1,926,378	9,755,089	7,828,711
							1,032,079	3,631,162	2,599,083
							880,147	700,383	179,764
				1.			8,900	8,900	0
				가.			8,900		
				1)	210-01	$50,000 \times 9 \times 2 =$	900		
				2)	210-01	$10,000 \times 34 \times 1 =$	340		
				3)	210-01	$15,000 \times 20 \times 10 =$	3,000		
				4) ()			2,000		
				가)	210-06	$100,000 \times 1 \times 2 \times 10 =$	2,000		
				5) ()			800		
				가)	210-06	$40,000 \times 5 \times 2 \times 2 =$	800		
				6)	210-06	$14,000 \times 3 \times 1 \times 2 \times 10 =$	840		
				7)	230-02	$15,000 \times 17 \times 4 =$	1,020		
				2.			9,534	7,614	1,920
				가.			9,534		
				1)	210-01	$50,000 \times 7 \times 4 =$	1,400		
				2)	210-01	$8,050 \times 30 \times 4 =$	966		
				3)	210-01	$15,000 \times 10 \times 3 =$	450		
				4) ()			3,600		
				가)	210-06	$100,000 \times 9 \times 2 \times 1 =$	1,800		
)	210-06	$50,000 \times 9 \times 4 \times 1 =$	1,800		
				5)	210-06	$14,000 \times 3 \times 9 \times 1 \times 1 =$	378		
				6)			960		
				가)	210-06	$40,000 \times 4 \times 1 \times 4 =$	640		

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					-	2024 (A)	2023 (B)	(A - B)
)	210-06	20,000 × 4 × 1 × 4 =	320	
				7)	210-07	50,000 × 2 × 10 =	1,000	
				8)	230-02	15,000 × 13 × 4 =	780	
				3.		213,500	213,500	0
				가.		1,810		
				1)	210-01	50,000 × 9 =	450	
				2)	210-01	8,000 × 50 =	400	
				3)	210-07	600,000 × 1 =	600	
				4)	230-02	8,000 × 45 =	360	
				.		1,360		
				1)	210-01	50,000 × 5 × 2 =	500	
				2)		500		
				가)	210-06	160,000 × 1 × 2 × 1 =	320	
				)	210-06	90,000 × 1 × 2 × 1 =	180	
				3)	230-02	8,000 × 45 =	360	
				.		148,200		
				1) 2+	110-03	2,400,000 × 1 × 12 =	28,800	
				2) 2	110-03	2,300,000 × 4 × 12 =	110,400	
				3)	110-03	150,000 × 5 × 12 =	9,000	
				.	110-03	440,000 × 5 × 12 =	26,400	
				.	210-15	1,680,000 × 1 =	1,680	
				.		1,800		
				1)	210-15	1,800,000 × 1 =	1,800	
				.	210-15	700,000 × 1 =	700	
				.	210-15	1,300,000 × 5 =	6,500	
				.	210-15	300,000 × 1 =	300	
				.	210-15	550,000 × 1 =	550	
				.	320-05	2,320,000 × 5 =	11,600	
				.4	320-05	210,000 × 5 × 12 =	12,600	
				4.		10,000	5,400	4,600
				가.		10,000		
				1)	210-13	10,000,000 × 1 =	10,000	

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					-		2024 (A)	2023 (B)	(A - B)
					5.		4,490	5,659	1,169
					가.		3,290		
					1)	210-01 50,000 × 10 × 4 =	2,000		
					2)	210-06 100,000 × 3 × 1 × 1 =	300		
					3)		600		
					가)	210-06 40,000 × 10 × 1 =	400		
					)	210-06 20,000 × 10 × 1 =	200		
					4)	230-02 15,000 × 13 × 2 =	390		
					.		1,200		
					1)	220-01 20,000 × 1 × 50 =	1,000		
					2)	220-01 40,000 × 1 × 5 =	200		
					6.		10,173	10,000	173
					가.		10,173		
					1)	110-03 86,300 × 2 × 1 =	173		
					2)		6,000		
					가)	210-06 100,000 × 10 × 2 × 2 =	4,000		
					)	210-06 50,000 × 10 × 2 × 2 =	2,000		
					3)	210-11 50,000 × 80 × 1 =	4,000		
					7. (STEAM)		85,500	107,600	22,100
					가.4		85,500		
					1)	210-01 50,000 × 10 × 10 =	5,000		
					2)	210-06 100,000 × 4 × 150 =	60,000		
					3)	210-07 244,000 × 50 =	12,200		
					4)	210-12 3,000 × 75 × 4 × 3 =	2,700		
					5)	230-02 15,000 × 10 × 4 =	600		
					6)	430-01 250,000 × 10 × 2 =	5,000		
					8.		2,850	2,850	0
					가.		2,850		
					1)	210-01 50,000 × 6 × 1 =	300		
					2)		500		
					가)	210-06 100,000 × 2 × 2 × 1 =	400		
)	210-06 50,000 × 2 × 1 × 1 =	100		

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					-	2024 (A)	2023 (B)	(A - B)
				3)	210-15	25,000 × 70 × 1 =	1,750	
				4)	230-02	15,000 × 10 × 2 =	300	
			9.	가.			135,200	135,200
				1)	210-01	50,000 × 70 =	3,500	
				2)	210-06	40,000 × 123 × 10 =	49,200	
				3)	210-07	300,000 × 55 × 5 =	82,500	
			10.	가.			400,000	200,000
				1)	210-01	50,000 × 6 × 1 =	300	
				2)	210-06	100,000 × 7 × 1 =	700	
				3)	210-06	60,000 × 7 × 1 =	420	
				4)	230-02	15,000 × 11 × 2 =	330	
				.			7,930	
				1)	210-01	50,000 × 24 × 1 =	1,200	
				2)	210-01	2,557,000 × 1 =	2,557	
				3)	210-01	30,000 × 64 × 1 =	1,920	
				4)	210-12	11,000 × 56 × 3 =	1,848	
				5)	230-02	15,000 × 9 × 3 =	405	
				.			22,960	
				1)	210-13	5,740,000 × 4 × 1 =	22,960	
				.			367,360	
				1)	210-13	5,740,000 × 32 × 2 =	367,360	
							13,350	13,205
			1.	가.			13,350	13,205
				1)	210-01	50,000 × 6 × 1 =	300	
				2)	210-01	9,000 × 800 =	7,200	
				3)	210-06	40,000 × 15 × 8 =	4,800	
				4)	210-07	100,000 × 6 × 1 =	600	
				5)	230-02	15,000 × 15 × 2 =	450	
							138,582	2,917,574
								2,778,992

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					-		2024 (A)	2023 (B)	(A - B)
				1.			138,582	2,917,574	2,778,992
				가.			138,582		
				1)	420-02	$8,042,000 \times 1 =$	8,042		
				2)	420-03	$40,000 \times 1,070\text{m}^2 =$	42,800		
				3)	420-03	$40,000 \times 1,070\text{m}^2 =$	42,800		
				4)	420-03	$42,000 \times 1,070\text{m}^2 =$	44,940		
				가			74,212	70,902	3,310
							5,466	5,466	0
				1.			5,466	5,466	0
				가.			5,466		
				1)	210-01	$50,000 \times 4 \times 3 =$	600		
				2)	210-01	$8,000 \times 39 \times 1 =$	312		
				3) ()			3,600		
				가)	210-06	$100,000 \times 2 \times 2 \times 9 =$	3,600		
				4)	210-06	$14,000 \times 3 \times 2 \times 2 \times 3 =$	504		
				5)	230-02	$15,000 \times 15 \times 2 =$	450		
							68,746	65,436	3,310
				1.			68,746	65,436	3,310
				가.			63,310		
				1) ()			8,980		
				가)	210-01	$50,000 \times 20 =$	1,000		
				)	210-01	$10,000 \times 34 =$	340		
				) ( )			640		
				(1)	210-06	$160,000 \times 1 \times 2 \times 2 =$	640		
				)	210-06	$10,000 \times 3 \times 1 \times 2 \times 2 =$	120		
				)	210-07	$300,000 \times 15 =$	4,500		
				)	210-12	$11,000 \times 35 \times 2 =$	770		
)	210-12	$3,000 \times 35 \times 2 =$	210		
)	210-15	$40,000 \times 35 =$	1,400		
				2) ()			30,000		
				가)	210-01	$300,000 \times 20 =$	6,000		
)	210-01	$60,000 \times 20 \times 20 =$	24,000		

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					-		2024 (A)	2023 (B)	(A - B)
				3) ()			4,780		
				가)	210-01	$50,000 \times 15 \times 2 =$	1,500		
) ()			640		
				(1)	210-06	$160,000 \times 1 \times 2 \times 2 =$	640		
)	210-12	$11,000 \times 30 \times 2 =$	660		
				)	210-12	$3,000 \times 30 \times 2 =$	180		
				)	210-15	$30,000 \times 30 \times 2 =$	1,800		
				4) ()			9,000		
				가)	210-01	$300,000 \times 12 =$	3,600		
				)	210-01	$60,000 \times 3 \times 30 =$	5,400		
				5)			10,550		
				가)	210-01	$50,000 \times 25 =$	1,250		
				)			8,700		
				(1)	220-01	$20,000 \times 3 \times 4 \times 30 =$	7,200		
				(2)	220-01	$50,000 \times 3 \times 10 =$	1,500		
				)	230-02	$15,000 \times 8 \times 5 =$	600		
				.			5,436		
				1)	210-01	$50,000 \times 8 \times 3 =$	1,200		
				2)	210-01	$20,000 \times 40 \times 3 =$	2,400		
				3) ()			1,200		
				가)	210-06	$100,000 \times 2 \times 2 \times 3 =$	1,200		
				4)	210-06	$14,000 \times 3 \times 2 \times 2 \times 2 =$	336		
				5)	230-02	$15,000 \times 10 \times 2 =$	300		
							26,424	27,662	1,238
							26,424	27,662	1,238
				1.			11,424	12,662	1,238
				가.			7,474		
				1)	210-01	$50,000 \times 9 \times 4 =$	1,800		
				2)	210-01	$12,220 \times 50 \times 2 =$	1,222		
				3) ()			960		
				가)	210-06	$160,000 \times 3 \times 2 \times 1 =$	960		
				4)	210-06	$14,000 \times 3 \times 3 \times 2 \times 1 =$	252		

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					-		2024 (A)	2023 (B)	(A - B)
				5)	210-07	700,000 × 3 =	2,100		
				6)	230-02	15,000 × 76 =	1,140		
				.			2,650		
				1)	210-01	137,000 × 5 × 2 =	1,370		
				2) ()			1,280		
				가)	210-06	160,000 × 4 × 2 × 1 =	1,280		
				.			1,300		
				1)	210-01	4,080 × 200 =	816		
				2) ()			320		
				가)	210-06	160,000 × 1 × 2 × 1 =	320		
				3)	210-06	80,000 × 1 × 1 =	80		
				4)	210-06	14,000 × 3 × 1 × 2 × 1 =	84		
				2.			15,000	15,000	0
				가. 가			15,000		
				1)	210-01	50,000 × 20 =	1,000		
				2)	210-13	14,000,000 × 1 =	14,000		
							98,335	160,325	61,990
							98,335	160,325	61,990
				1.			1,400	1,400	0
				가.	210-01	50,000 × 3 × 2 =	300		
				.	210-06	100,000 × 2 × 4 =	800		
				.	230-02	15,000 × 10 × 2 =	300		
				2.			96,935	158,925	61,990
				가.			96,935		
				1)			52,285		
				가)	210-01	5,000 × 197 =	985		
				)	210-07	500,000 × 4 =	2,000		
				) 가	210-12	100,000 × 5 =	500		
)	210-12	20,000 × 100 × 15 =	30,000		
)	210-12	20,000 × 47 × 5 =	4,700		
)	210-12	20,000 × 121 × 5 =	12,100		
)	210-15	100,000 × 20 =	2,000		

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					-		2024 (A)	2023 (B)	(A - B)
				2)			2,100		
				가)	210-12	$11,000 \times 30 \times 4 =$	1,320		
)	210-12	$3,000 \times 52 \times 5 =$	780		
				3)			6,068		
				가)	210-01	$50,000 \times 5 \times 2 =$	500		
				)	210-01	$100,000 \times 12 \times 3 =$	3,600		
				)	210-07	$60,000 \times 2 \times 12 =$	1,440		
				)	210-09	$132,000 \times 4 =$	528		
				4)	210-01	$200,000 \times 5 \times 2 =$	2,000		
				5)			15,000		
				가)	210-06	$100,000 \times 10 \times 2 \times 5 =$	10,000		
				)	210-06	$50,000 \times 10 \times 2 \times 5 =$	5,000		
				6)	210-06	$14,000 \times 3 \times 2 \times 3 =$	252		
				7)	430-01	$1,000,000 \times 2 =$	2,000		
				8)			15,000		
				가)	220-01	$20,000 \times 5 \times 150 =$	15,000		
				9)			1,330		
				가)	230-02	$8,000 \times 50 =$	400		
				)	230-02	$3,000 \times 50 \times 5 =$	750		
				)	230-02	$15,000 \times 12 =$	180		
				10)			300		
				가)	310-06	$3,000 \times 50 \times 2 =$	300		
				11)	240-01	$120,000 \times 5 =$	600		
							72,025	0	72,025
							72,025	0	72,025
				1.			72,025	0	72,025
				가.			47,460		
				1)	210-01	$50,000 \times 4 \times 2 \times 5 =$	2,000		
				2)	210-01	$100,000 \times 10 \times 3 \times 5 =$	15,000		
				3)	210-01	$15,000 \times 16 \times 1 \times 5 =$	1,200		
				4)			27,500		
				가)	210-06	$100,000 \times 20 \times 2 \times 5 =$	20,000		

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					-	2024 (A)	2023 (B)	(A - B)
)		210-06	50,000 × 10 × 3 × 5 =	7,500	
			5)		210-12	11,000 × 16 × 2 × 5 =	1,760	
			.				3,985	
			1)		210-01	50,000 × 6 × 1 × 1 =	300	
			2)		210-01	100,000 × 5 × 2 × 1 =	1,000	
			3)		210-01	15,000 × 5 × 1 × 1 =	75	
			4)	()			2,500	
			가)		210-06	100,000 × 2 × 10 × 1 =	2,000	
			)		210-06	50,000 × 2 × 5 × 1 =	500	
			5)		210-12	11,000 × 5 × 2 × 1 =	110	
			.				2,140	
			1)		210-01	100,000 × 5 =	500	
			2)		210-06	40,000 × 15 × 2 =	1,200	
			3)		230-02	8,000 × 20 × 2 =	320	
			4)		230-02	3,000 × 20 × 2 =	120	
			.				900	
			1)				600	
			가)		210-06	100,000 × 2 × 2 =	400	
			)		210-06	50,000 × 2 × 2 =	200	
			2)		230-02	15,000 × 10 × 2 =	300	
			.				8,000	
			1)	PC	430-01	600,000 × 10 =	6,000	
			2)	(A 4,)	430-01	1,000,000 × 2 =	2,000	
			.				1,460	
			1)		210-01	50,000 × 1 =	50	
			2)	()			200	
			가)		210-06	100,000 × 1 × 2 × 1 =	200	
			3)		230-02	8,000 × 22 × 5 =	880	
			4)		230-02	3,000 × 22 × 5 =	330	
			.		220-01	20,000 × 22 × 7 =	3,080	
			.				5,000	
			1)		210-01	50,000 × 6 × 5 =	1,500	

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					-		2024 (A)	2023 (B)	(A - B)
				2)	210-01	100,000 × 2 × 5 =	1,000		
				3)	210-01	15,000 × 6 × 5 =	450		
				4) ()			1,500		
				가)	210-06	100,000 × 5 × 2 × 1 =	1,000		
				)	210-06	50,000 × 5 × 2 × 1 =	500		
				5)	210-12	11,000 × 10 × 5 =	550		
							28,270	16,908	11,362
							22,212	11,180	11,032
				1.			22,212	11,180	11,032
				가.			1,138		
				1)	210-01	50,000 × 3 × 1 =	150		
				2) ()			640		
				가)	210-06	160,000 × 1 × 2 × 2 =	640		
				3)	210-06	14,000 × 3 × 1 × 2 × 2 =	168		
				4)	230-02	3,000 × 30 × 2 =	180		
				.			7,670		
				1)	210-01	50,000 × 5 × 5 =	1,250		
				2)	210-01	15,000 × 20 × 10 =	3,000		
				3) ()			3,000		
				가)	210-06	300,000 × 1 × 2 × 5 =	3,000		
				4)	210-06	14,000 × 3 × 1 × 2 × 5 =	420		
				.			7,560		
				1)	210-01	50,000 × 20 × 2 =	2,000		
				2)	210-01	10,000 × 60 × 1 =	600		
				3) ()			3,280		
				가)	210-06	160,000 × 4 × 2 × 2 =	2,560		
				)	210-06	90,000 × 4 × 1 × 2 =	720		
				4)	210-12	11,000 × 60 × 2 =	1,320		
				5)	210-12	3,000 × 60 × 2 =	360		
				.			5,844		
				1)	210-01	50,000 × 20 × 1 =	1,000		
				2)	210-01	15,000 × 20 × 1 =	300		

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					-		2024 (A)	2023 (B)	(A - B)
				3)	210-01	10,000 × 20 × 1 =	200		
				4) ()			3,000		
				가)	210-06	160,000 × 2 × 2 × 3 =	1,920		
)	210-06	90,000 × 2 × 2 × 3 =	1,080		
				5)	210-06	14,000 × 3 × 1 × 4 × 3 =	504		
				6)	210-12	11,000 × 20 × 3 =	660		
				7)	210-12	3,000 × 20 × 3 =	180		
							6,058	5,728	330
				1.			6,058	5,728	330
				가.			1,000		
				1)	210-01	50,000 × 3 × 2 =	300		
				2)	210-01	5,000 × 70 × 2 =	700		
				.			5,058		
				1)	210-01	50,000 × 6 × 4 =	1,200		
				2)	210-01	5,000 × 94 =	470		
				3) ()			1,230		
				가)	210-06	160,000 × 1 × 2 × 3 =	960		
				)	210-06	90,000 × 1 × 1 × 3 =	270		
				4)	210-06	80,000 × 1 × 3 =	240		
				5)	210-06	14,000 × 3 × 1 × 3 × 3 =	378		
				6)	210-07	800,000 × 1 =	800		
				7)	310-06	11,000 × 40 =	440		
				8)	310-06	3,000 × 100 =	300		
							2,805	0	2,805
				ICT			2,805	0	2,805
				1.			2,805	0	2,805
				가.			2,805		
				1)	210-01	50,000 × 9 × 1 =	450		
				2)	210-01	555,000 × 1 =	555		
				3)	230-02	15,000 × 20 × 1 =	300		
				4)	430-01	1,500,000 × 1 =	1,500		
							247,300	5,488,976	5,241,676

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					-	2024 (A)	2023 (B)	(A - B)
						10,000	5,247,688	5,237,688
				1.		10,000	0	10,000
				가.		10,000		
				1)	210-01	50,000 × 124 × 1 =	6,200	
				2)	210-06	100,000 × 10 × 1 × 1 =	1,000	
				3)	210-12	11,000 × 200 × 1 =	2,200	
				4)	210-12	3,000 × 200 × 1 =	600	
						217,942	221,930	3,988
				1.		2,000	2,600	600
				가.		2,000		
				1)	210-01	50,000 × 40 =	2,000	
				2.		7,850	9,000	1,150
				가.		7,850		
				1)	210-01	50,000 × 40 =	2,000	
				2)		5,850		
				가)	620-03	450,000 × 10 =	4,500	
				)	620-10	450,000 × 3 =	1,350	
				3.		2,950	2,950	0
				가.		2,950		
				1)		600		
				가)	210-06	40,000 × 10 =	400	
				)	210-06	20,000 × 10 =	200	
				2)	210-12	11,000 × 200 =	2,200	
				3)	230-02	15,000 × 10 =	150	
				4.		11,242	15,980	4,738
				가.		5,010		
				1)		3,860		
				가)	210-01	50,000 × 10 =	500	
)		1,080		
				(1)	210-06	40,000 × 18 =	720	
				(2)	210-06	20,000 × 18 =	360	
)	210-12	11,000 × 180 =	1,980	

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					-	2024 (A)	2023 (B)	(A - B)
)		230-02	15,000 × 10 × 2 =	300	
			2)				750	
			가)		210-01	50,000 × 2 =	100	
)		210-06	100,000 × 5 × 1 =	500	
			)		230-02	15,000 × 5 × 2 =	150	
			3)				400	
			가)		210-01	50,000 × 2 =	100	
			)		210-06	100,000 × 3 =	300	
			.				6,232	
			1)				3,660	
			가)		210-01	50,000 × 20 × 2 =	2,000	
			)		210-07	500,000 × 1 × 2 =	1,000	
			)		210-12	11,000 × 30 × 2 =	660	
			2)				2,572	
			가)		210-01	50,000 × 15 × 2 =	1,500	
			)		210-07	500,000 × 1 =	500	
			)		210-12	11,000 × 52 × 1 =	572	
			5.				193,900	191,400
			가.				95,000	
			1)		620-03	500,000 × 85 =	42,500	
			2)				52,500	
			가)		620-03	500,000 × 50 =	25,000	
			)		620-10	500,000 × 55 =	27,500	
			.				20,000	
			1)		210-01	100,000 × 35 × 2 =	7,000	
			2)		210-08	1,000,000 × 2 =	2,000	
			3)		210-12	11,000 × 20 × 50 =	11,000	
			.				60,900	
			1)		320-02	60,000,000 × 1 =	60,000	
			2)				900	
			가)		210-06	100,000 × 3 × 2 =	600	
)		210-06	50,000 × 3 × 2 =	300	
								2,500

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					-		2024 (A)	2023 (B)	(A - B)
							18,000		
				()			2,500		
				1)	210-01	$50,000 \times 50 =$			
				2)	210-12	$11,000 \times 20 \times 10 =$	2,200		
				3)	230-02	$10,000 \times 5 \times 2 =$	100		
				4)	620-03	$2,200,000 \times 6 =$	13,200		
							19,358	19,358	0
				1.			19,358	19,358	0
				가.			19,358		
				1)	110-03	$86,300 \times 3 \times 15 =$	3,884		
				2)	210-01	$50,000 \times 3 \times 12 =$	1,800		
				3)			3,000		
				가)	210-06	$160,000 \times 6 \times 2 \times 1 =$	1,920		
				)	210-06	$90,000 \times 6 \times 2 \times 1 =$	1,080		
				4)	210-07	$300,000 \times 12 =$	3,600		
				5)	210-12	$11,000 \times 40 \times 12 =$	5,280		
				6)	210-12	$3,000 \times 40 \times 12 =$	1,440		
				7)	210-15	$6,000 \times 59 =$	354		
							307,278	310,584	3,306
							85,892	91,892	6,000
				1.			3,000	3,000	0
				가.			3,000		
				1)	210-15	$1,000,000 \times 3 =$	3,000		
				2.			82,892	82,892	0
				가.			5,090		
				1)	210-01	$50,000 \times 5 \times 6 =$	1,500		
				2)	210-01	$50,000 \times 3 \times 2 =$	300		
				3)	210-01	$1,000 \times 1,500 \times 2 =$	3,000		
				4)	210-01	$10,000 \times 2 \times 12 =$	240		
				5)	210-01	$10,000 \times 5 =$	50		
				.			10,040		
				1)	310-06	$30,000 \times 4 \times 67 =$	8,040		
				2)	310-06	$125,000 \times 4 \times 2 =$	1,000		

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					-	2024 (A)	2023 (B)	(A - B)
				3)	310-06	125,000 × 4 × 2 =	1,000	
				.			20,870	
				1)	210-02	80,000 × 12 =	960	
				2)	210-02	1,390,000 × 12 =	16,680	
				3)	210-02	11,000 × 12 =	132	
				4)	210-02	130,000 × 12 =	1,560	
				5)	210-02	248,000 × 1 =	248	
				6)	210-02	850,000 × 1 =	850	
				7)	210-02	355,000 × 1 =	355	
				8)	210-02	85,000 × 1 =	85	
				.			8,892	
				1)	210-07	40,000 × 2 × 12 =	960	
				2)	210-13	154,000 × 12 =	1,848	
				3)	210-13	110,000 × 12 =	1,320	
				4)	210-13	110,000 × 12 =	1,320	
				5)	210-13	140,000 × 12 =	1,680	
				6)	210-13	70,000 × 12 =	840	
				7)	210-13	44,000 × 12 =	528	
				8)	210-13	11,000 × 3 × 12 =	396	
				.			38,000	
				1)	210-09	1,520,000 × 25 =	38,000	
							87,376	77,760
				1.			87,376	77,760
				가.			87,376	
				1)	210-01	100,000 × 5 × 4 =	2,000	
				2)	210-01	150,000 × 3 × 55 =	24,750	
				3)			57,750	
				가)	210-06	100,000 × 7 × 55 =	38,500	
)	210-06	50,000 × 7 × 55 =	19,250	
				4) ()	210-06	160,000 × 2 × 2 × 2 =	1,280	
				5)	210-06	14,000 × 3 × 2 × 2 × 2 =	336	
				6)	230-02	15,000 × 21 × 4 =	1,260	

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					-		2024 (A)	2023 (B)	(A - B)
							123,010	137,500	14,490
				1. (₩ EE)			123,010	137,500	14,490
				가.	220-01	20,000 × 5 × 150 =	15,000		
				.			85,510		
				1)	210-01	30,000 × 36 × 2 =	2,160		
				2)	210-01	150,000 × 5 × 2 =	1,500		
				3)	210-02	400,000 × 12 =	4,800		
				4)	210-10	100,000 × 12 =	1,200		
				5)	210-12	11,000 × 35 × 10 =	3,850		
				6)	210-12	3,000 × 100 × 10 =	3,000		
				7)	210-15	2,000,000 × 10 =	20,000		
				8)	210-15	300,000 × 10 =	3,000		
				9)	210-15	1,500,000 × 1 =	1,500		
				10)	210-15	100,000 × 40 × 10 =	40,000		
				11)	210-15	300,000 × 15 =	4,500		
				.			22,500		
				1)	210-15	100,000 × 5 =	500		
				2)	220-01	20,000 × 5 × 190 =	19,000		
				3)	240-01	50,000 × 5 × 12 =	3,000		
							11,000	3,432	7,568
				1.			11,000	3,432	7,568
				가.			11,000		
				1)	620-03	2,500,000 × 4 =	10,000		
				2)	620-03	1,000,000 × 1 =	1,000		
							35,000	37,350	2,350
							35,000	37,350	2,350
				1.			35,000	35,000	0
				가.			35,000		
				1)	210-01	50,000 × 10 × 6 =	3,000		
				2) ()			900		
				가)	210-06	100,000 × 3 × 2 × 1 =	600		
)	210-06	50,000 × 3 × 2 × 1 =	300		

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					-		2024 (A)	2023 (B)	(A - B)
				3)	210-06	$10,000 \times 3 \times 3 \times 4 \times 1 =$	360		
				4)	210-07	$100,000 \times 5 =$	500		
				5)	210-07	$400,000 \times 10 =$	4,000		
				6)	210-12	$11,000 \times 50 \times 1 =$	550		
				7)	210-12	$3,000 \times 50 \times 3 =$	450		
				8)	230-02	$15,000 \times 8 \times 2 =$	240		
				9)			25,000		
				가)			12,000		
				(1)	620-03	$5,000 \times 1,200 =$	6,000		
				(2)	620-10	$5,000 \times 1,200 =$	6,000		
				)			13,000		
				(1)	620-03	$5,000 \times 1,000 =$	5,000		
				(2)	620-10	$5,000 \times 1,600 =$	8,000		
							2,650	6,220	3,570
							2,650	6,220	3,570
				1.			1,745	5,315	3,570
				가.			1,325		
				1)	210-01	$50,000 \times 4 \times 2 =$	400		
				2)	210-01	$5,000 \times 100 \times 1 =$	500		
				3)	210-06	$100,000 \times 1 \times 2 =$	200		
				4)	230-02	$15,000 \times 5 \times 3 =$	225		
				.			420		
				1)	210-01	$50,000 \times 2 \times 1 =$	100		
				2)	210-06	$100,000 \times 1 \times 2 =$	200		
				3)	230-02	$15,000 \times 4 \times 2 =$	120		
				2.			905	905	0
				가.			905		
				1)	210-01	$50,000 \times 5 \times 2 =$	500		
				2)	230-02	$15,000 \times 3 \times 9 =$	405		
							3,318,638	2,798,043	520,595
							1,793,638	1,065,310	728,328
							1,510,882	1,062,260	448,622

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					-		2024 (A)	2023 (B)	(A - B)
				1.			1,038,082	834,720	203,362
				가.			1,035,582		
				1)	210-13	$1,035,582,000 \times 1 =$	1,035,582		
				.			2,500		
				1)	210-01	$50,000 \times 10 \times 3 =$	1,500		
				2)	210-07	$100,000 \times 1 \times 10 =$	1,000		
				2.			70,880	8,040	62,840
				가.			54,950		
				1)	210-01	$50,000 \times 13 \times 3 =$	1,950		
				2) 가	210-06	$300,000 \times 7 \times 1 =$	2,100		
				3)			900		
				가)	210-06	$40,000 \times 5 \times 3 =$	600		
				)	210-06	$20,000 \times 5 \times 3 =$	300		
				4)			50,000		
				가)	420-03	$12,000,000 \times 1 =$	12,000		
				)	430-01	$30,000,000 \times 1 =$	30,000		
				)	430-01	$1,900,000 \times 1 =$	1,900		
				)	430-01	$1,000,000 \times 2 =$	2,000		
				)	430-01	$500,000 \times 3 =$	1,500		
				)	430-01	$150,000 \times 12 =$	1,800		
				)	430-01	$800,000 \times 1 =$	800		
				.			1,290		
				1)	210-01	$50,000 \times 4 \times 2 =$	400		
				2) ()			200		
				가)	210-06	$100,000 \times 1 \times 2 =$	200		
				3)	210-15	$30,000 \times 15 \times 1 =$	450		
				4)	230-02	$8,000 \times 15 \times 2 =$	240		
				.			8,240		
				1)	210-01	$50,000 \times 10 \times 5 =$	2,500		
				2)	210-01	$5,000 \times 336 \times 1 =$	1,680		
				3)	210-01	$3,000 \times 1,000 \times 1 =$	3,000		
				4) ()			820		

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					-	2024 (A)	2023 (B)	(A - B)	
				가)	210-06	160,000 × 1 × 2 × 2 =	640		
)	210-06	90,000 × 1 × 1 × 2 =	180		
				5)	230-02	8,000 × 30 × 1 =	240		
				.			6,400		
				1)	220-01	20,000 × 4 × 50 =	4,000		
				2)	220-01	50,000 × 4 × 12 =	2,400		
				3.			401,920	219,500	182,420
				가.			400,000		
				1)	210-13	20,000,000 × 3 =	60,000		
				2)	210-13	20,000,000 × 10 =	200,000		
				3)	210-13	10,000,000 × 14 =	140,000		
				.			800		
				1)	210-01	50,000 × 16 =	800		
				.			1,120		
				1)	310-06	11,000 × 40 × 2 =	880		
				2)	310-06	3,000 × 40 × 2 =	240		
							282,756	3,050	279,706
				1.			282,756	3,050	279,706
				가.			278,056		
				1)	210-13	278,056,000 × 1 =	278,056		
				.			4,700		
				1)	210-01	50,000 × 6 × 3 =	900		
				2)	()		500		
				가)	210-06	100,000 × 1 × 2 × 2 =	400		
				)	210-06	50,000 × 1 × 1 × 2 =	100		
				3)	210-15	20,000 × 50 × 1 =	1,000		
				4)	210-01	30,000 × 50 × 1 =	1,500		
				5)	230-02	8,000 × 50 × 2 =	800		
							920,000	1,230,000	310,000
							920,000	1,230,000	310,000
				1.			920,000	1,230,000	310,000
				가.			380,000		

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						-	2024 (A)	2023 (B)	(A - B)
				1)		620-03	10,000,000 × 38 =	380,000	
				.	-			110,000	
				1)		620-03	2,000,000 × 55 =	110,000	
				.	-			119,300	
				1)	가	210-01	50,000 × 20 × 3 =	3,000	
				2)		210-07	400,000 × 131 =	52,400	
				3)		210-07	100,000 × 2 =	200	
				4)		210-11	10,000 × 40 × 131 =	52,400	
				5)		210-12	11,000 × 150 × 2 =	3,300	
				6)		210-15	500,000 × 8 × 2 =	8,000	
				.	-			128,120	
				1)		210-01	9,560,000 × 2 =	19,120	
				2)		210-06	38,000 × 14 × 125 =	66,500	
				3)		210-07	1,000,000 × 2 =	2,000	
				4)		210-12	11,000 × 70 × 25 =	19,250	
				5)		210-12	3,000 × 70 × 25 =	5,250	
				6)		230-02	15,000 × 40 × 10 =	6,000	
				7)		430-01	5,000,000 × 2 × 1 =	10,000	
				.				109,800	
				1)		210-01	10,000,000 × 1 =	10,000	
				2)		210-06	38,000 × 10 × 120 =	45,600	
				3)		210-07	1,096,000 × 1 × 1 =	1,096	
				4)		210-12	11,000 × 39 × 24 =	10,296	
				5)		210-12	3,000 × 39 × 24 =	2,808	
				6)		430-01	2,000,000 × 20 =	40,000	
				.	-			18,000	
				1)		210-01	10,000 × 30 × 15 =	4,500	
				2)	()			5,400	
				가)		210-06	300,000 × 9 × 2 × 1 =	5,400	
				3)		210-07	400,000 × 5 × 1 =	2,000	
				4)		210-07	520,000 × 5 × 1 =	2,600	
				5)		210-12	11,000 × 125 × 2 =	2,750	

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					-	2024 (A)	2023 (B)	(A - B)
				6)	210-12	3,000 × 125 × 2 =	750	
				.			30,000	
				1)	210-01	50,000 × 200 =	10,000	
				2)	210-15	500,000 × 40 =	20,000	
				.			14,780	
				1)	210-01	50,000 × 22 × 2 =	2,200	
				2)	210-01	10,000 × 50 × 2 =	1,000	
				3)	210-01	15,000 × 50 × 2 =	1,500	
				4)			4,920	
				가)	210-06	160,000 × 3 × 2 × 4 =	3,840	
				)	210-06	90,000 × 3 × 1 × 4 =	1,080	
				5)	210-07	255,000 × 2 =	510	
				6)	210-12	11,000 × 50 × 6 =	3,300	
				7)	210-12	3,000 × 50 × 6 =	900	
				8)	230-02	15,000 × 10 × 3 =	450	
				.			10,000	
				1)	210-01	50,000 × 20 × 1 =	1,000	
				2)	210-01	10,000 × 100 × 1 =	1,000	
				3)	210-01	20,000 × 50 × 1 =	1,000	
				4)	210-01	1,000,000 × 1 =	1,000	
				5)	210-06	50,000 × 40 × 1 =	2,000	
				6)	210-11	25,000 × 20 × 1 =	500	
				7)	210-12	11,000 × 100 × 1 =	1,100	
				8)	210-15	2,160,000 × 1 =	2,160	
				9)	230-02	15,000 × 16 × 1 =	240	
							605,000	502,733
							600,070	502,733
				1.			600,070	502,733
				가.	620-03	50,000 × 20 × 13 =	13,000	
				.	210-15	12,000,000 × 1 =	12,000	
				.			558,070	
				1)	620-03	275,500,000 × 1 =	275,500	

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					-		2024 (A)	2023 (B)	(A - B)
				2)			282,570		
				가)	620-03	130,350,000 × 1 =	130,350		
)	620-10	152,220,000 × 1 =	152,220		
				.			5,610		
				1)	210-01	50,000 × 10 × 1 =	500		
				2)	210-01	10,000 × 136 × 1 =	1,360		
				3)	210-06	100,000 × 3 × 2 =	600		
				4)	220-01	20,000 × 1 × 150 =	3,000		
				5)	230-02	15,000 × 5 × 2 =	150		
				.			7,420		
				1)	210-01	50,000 × 20 × 1 =	1,000		
				2)		()	2,880		
				가)	210-06	160,000 × 3 × 2 × 3 =	2,880		
				3)	210-06	10,000 × 3 × 3 × 2 × 3 =	540		
				4)	210-07	400,000 × 2 × 2 =	1,600		
				5)	210-07	400,000 × 1 × 2 =	800		
				6)	230-02	15,000 × 20 × 2 =	600		
				.			3,970		
				1)	210-01	50,000 × 5 × 1 =	250		
				2)		()	2,880		
				가)	210-06	160,000 × 3 × 2 × 3 =	2,880		
				3)	210-06	10,000 × 3 × 3 × 2 × 3 =	540		
				4)	230-02	15,000 × 20 × 1 =	300		
							4,930	0	4,930
				1.			4,930	0	4,930
				가. 가 가			4,930		
				1)	210-01	50,000 × 29 × 1 =	1,450		
				2)		()	1,920		
				가)	210-06	160,000 × 2 × 2 × 3 =	1,920		
				3)	210-07	100,000 × 1 × 3 =	300		
				4)	210-12	11,000 × 30 × 3 =	990		
				5)	210-12	3,000 × 30 × 3 =	270		

					-	2024 (A)	2023 (B)	(A - B)	
						10,394,518	9,708,309	686,209	
						6,144	7,110	966	
						2,000	2,000	0	
1.						2,000	2,000	0	
가.						2,000			
1)					210-01	50,000 × 5 × 2 =	500		
2)					210-01	7,400 × 80 × 1 =	592		
3) ()							500		
가)					210-06	160,000 × 1 × 2 × 1 =	320		
)					210-06	90,000 × 1 × 2 × 1 =	180		
4)					210-06	14,000 × 3 × 1 × 2 × 2 =	168		
5)					230-02	3,000 × 80 × 1 =	240		
						4,144	5,110	966	
1.						649	515	134	
가.						649			
1)					210-01	1,100 × 40 × 1 =	44		
2)					210-01	11,000 × 55 =	605		
2.						3,495	4,595	1,100	
가.						3,495			
1)					210-06	100,000 × 11 × 3 =	3,300		
2)					230-02	15,000 × 13 × 1 =	195		
						10,388,374	9,701,199	687,175	
						8,302,054	8,483,041	180,987	
1.						5,708	5,708	0	
가.						1,128			
1)					210-01	50,000 × 3 × 1 =	150		
2) ()							600		
가)					210-06	100,000 × 2 × 2 × 1 =	400		
)					210-06	50,000 × 2 × 2 × 1 =	200		
3)					210-06	14,000 × 3 × 2 × 1 × 2 =	168		
4)					230-02	3,000 × 70 × 1 =	210		
.					210-01	300,000 × 4 × 1 =	1,200		

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					-		2024 (A)	2023 (B)	(A - B)
				.			3,380		
				1)	230-02	8,000 × 5 × 2 =	80		
				2)	310-06	50,000 × 33 × 2 =	3,300		
				2.			7,497,001	7,683,057	186,056
				가.			597,826		
				1)	620-03	196,311,000 =	196,311		
				2)	620-10	401,515,000 =	401,515		
				.	620-03	2,662,830,000 =	2,662,830		
				.			1,993,373		
				1)	620-03	955,154,000 =	955,154		
				2)	620-10	1,038,219,000 =	1,038,219		
				.			2,166,060		
				1)	620-03	594,185,000 =	594,185		
				2)	620-10	1,571,875,000 =	1,571,875		
				.	620-03	76,912,000 =	76,912		
				3.			769,945	764,876	5,069
				가.			54,808		
				1)	620-03	18,054,000 =	18,054		
				2)	620-10	36,754,000 =	36,754		
				.	620-03	262,785,000 =	262,785		
				.			218,968		
				1)	620-03	104,814,000 =	104,814		
				2)	620-10	114,154,000 =	114,154		
				.			225,642		
				1)	620-03	58,943,000 =	58,943		
				2)	620-10	166,699,000 =	166,699		
				.	620-03	7,742,000 =	7,742		
				4.			29,400	29,400	0
				가.	620-03	2,450,000 × 12 =	29,400		
							2,086,320	1,218,158	868,162
				1.			2,086,320	1,218,158	868,162
				가.			474,869		

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					-		2024 (A)	2023 (B)	(A - B)
				1)			17,695		
				가)	620-11	17,695,000 =	17,695		
				2)	620-04	108,769,000 =	108,769		
				3)			15,099		
				가)	620-04	15,099,000 =	15,099		
				4)			333,306		
				가)	620-04	59,116,000 =	59,116		
				)	620-11	274,190,000 =	274,190		
				.			1,595,428		
				1)			1,450,376		
				가)			145,934		
				(1)	420-02	9,360,000 × 1 =	9,360		
				(2)	420-03	132,580,000 × 1 =	132,580		
				(3)	420-05	994,000 × 1 =	994		
				(4)	620-03	3,000,000 × 1 =	3,000		
				)			188,187		
				(1)	420-03	181,824,000 × 1 =	181,824		
				(2)	420-05	1,363,000 × 1 =	1,363		
				(3)	620-03	5,000,000 × 1 =	5,000		
				)			196,982		
				(1)	420-02	12,703,000 × 1 =	12,703		
				(2)	420-03	179,930,000 × 1 =	179,930		
				(3)	420-05	1,349,000 × 1 =	1,349		
				(4)	620-03	3,000,000 × 1 =	3,000		
				)			196,982		
				(1)	420-02	12,703,000 × 1 =	12,703		
				(2)	420-03	179,930,000 × 1 =	179,930		
				(3)	420-05	1,349,000 × 1 =	1,349		
				(4)	620-03	3,000,000 × 1 =	3,000		
)			222,708		
				(1)	420-02	13,684,000 × 1 =	13,684		
				(2)	420-03	204,552,000 × 1 =	204,552		

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					-	2024 (A)	2023 (B)	(A - B)	
				(3)	420-05	1,472,000 × 1 =	1,472		
				(4)	620-03	3,000,000 × 1 =	3,000		
)			272,861		
				(1)	420-02	16,146,000 × 1 =	16,146		
				(2)	420-03	251,902,000 × 1 =	251,902		
				(3)	420-05	1,813,000 × 1 =	1,813		
				(4)	620-03	3,000,000 × 1 =	3,000		
				)			226,722		
				(1)	420-02	13,790,000 × 1 =	13,790		
				(2)	420-03	206,446,000 × 1 =	206,446		
				(3)	420-05	1,486,000 × 1 =	1,486		
				(4)	620-03	5,000,000 × 1 =	5,000		
				2) ()			2,000		
				가)	620-04	2,000,000 × 1 =	2,000		
				3) ()			40,964		
				가)	420-02	1,579,000 × 1 =	1,579		
				)	420-03	39,385,000 × 1 =	39,385		
				4) ()			102,088		
				가)	620-11	3,737,000 × 1 =	3,737		
				)	620-11	98,351,000 × 1 =	98,351		
				.			16,023		
				1)	620-03	13,911,000 =	13,911		
				2)	620-03	2,112,000 =	2,112		
							28,401,311	27,135,042	1,266,269
							14,213,650	13,116,290	1,097,360
							14,213,650	13,116,290	1,097,360
				1.			13,526,887	12,725,430	801,457
				가.	620-02	1,395,972,000 =	1,395,972		
				.	620-02	8,533,880,000 =	8,533,880		
				.	620-02	3,597,035,000 =	3,597,035		
				2.			686,763	390,860	295,903
				가.			200,000		

					-	2024 (A)	2023 (B)	(A - B)	
				1)	620-04	2,900,000 =	2,900		
				2)	620-04	101,400,000 =	101,400		
				3)	620-04	55,100,000 =	55,100		
				4)	620-04	37,700,000 =	37,700		
				5)	620-04	2,900,000 =	2,900		
				.			486,763		
				1)	620-04	276,776,000 =	276,776		
				2)	620-04	174,987,000 =	174,987		
				3)	620-04	35,000,000 =	35,000		
							14,187,661	14,018,752	168,909
							11,529,392	11,595,384	65,992
				1.			11,529,392	11,595,384	65,992
				가.	620-08	11,529,392,000 =	11,529,392		
							2,658,269	2,423,368	234,901
				1.			2,369,124	2,240,134	128,990
				가.	620-09	2,369,124,000 =	2,369,124		
				2.			289,145	183,234	105,911
				가.			289,145		
				1)	620-10	88,601,000 =	88,601		
				2)	620-10	200,544,000 =	200,544		
							19,595,755	23,064,886	3,469,131
							19,595,755	23,024,466	3,428,711
							308,397	747,190	438,793
				1.			171,225	689,832	518,607
				가.			171,225		
				1)	420-03	169,910,000 × 1 =	169,910		
				2)	420-05	169,910,000 × 0.7735% =	1,315		
				2. ()			100,035	0	100,035
				가.			100,035		
				1)	420-02	1,878,480,000 × 4.79295% =	90,035		
				2)	420-02	10,000,000 × 1 =	10,000		
				3.			37,137	57,358	20,221

					-		2024 (A)	2023 (B)	(A - B)
				가.			37,137		
				1)			37,137		
				가)	420-03	168,800 × 132m ² =	22,282		
				)	420-03	168,800 × 88m ² =	14,855		
							19,287,358	22,277,276	2,989,918
				1.			5,238,290	8,895,930	3,657,640
				가.			278,103		
				1) ()	420-03	14,637,000 × 19 =	278,103		
				.			240,200		
				1)			240,200		
				가)	420-03	20,880,000 × 1.5 =	31,320		
				)	420-03	20,880,000 × 3.5 =	73,080		
				)	420-03	20,880,000 × 4 =	83,520		
				)	420-03	26,140,000 × 2 =	52,280		
				.			737,251		
				1)			732,190		
				가) ()	420-03	12,410,000 × 2 =	24,820		
				) ( )	420-03	12,410,000 × 2 =	24,820		
				) ( )	420-03	12,410,000 × 9 =	111,690		
				) ( )	420-03	12,410,000 × 8 =	99,280		
				) ( )	420-03	12,410,000 × 11 =	136,510		
				) ( )	420-03	12,410,000 × 8 =	99,280		
				) ( )	420-03	12,410,000 × 8 =	99,280		
				) ( )	420-03	12,410,000 × 11 =	136,510		
				2)	420-05	831,470,000 × 0.6086%=	5,061		
				.			1,950,833		
				1)	420-02	1,854,300,000 × 4.80685%=	89,134		
				2)			1,854,300		
				가)	420-03	26,490,000 × 28 =	741,720		
)	420-03	26,490,000 × 6 =	158,940		
)	420-03	26,490,000 × 32 =	847,680		
)	420-03	26,490,000 × 4 =	105,960		

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					-	2024 (A)	2023 (B)	(A - B)
				3)	420-05	1,854,300,000 × 0.399% =	7,399	
				.			51,220	
				1)			51,220	
				가)	420-03	3,940,000 × 13 =	51,220	
				.			1,076,602	
				1)			1,070,796	
				가)	420-03	22,032,000 × 5 =	110,160	
				)	420-03	17,187,000 × 1 =	17,187	
				)	420-03	22,032,000 × 6 =	132,192	
				)	420-03	17,187,000 × 1 =	17,187	
				)	420-03	17,187,000 × 18 =	309,366	
				)	420-03	22,032,000 × 10 =	220,320	
				)	420-03	22,032,000 × 4 =	88,128	
				)	420-03	22,032,000 × 8 =	176,256	
				2)	420-05	894,540,000 × 0.649% =	5,806	
				.			778,036	
				1)			772,850	
				가)	420-03	18,050,000 × 7 =	126,350	
				)	420-03	18,050,000 × 30 =	541,500	
				)	420-03	7,500,000 × 14 =	105,000	
				2)	420-05	772,850,000 × 0.671% =	5,186	
				.			57,375	
				1)			57,375	
				가)	420-03	153,000 × 135m =	20,655	
				)	420-03	153,000 × 240m =	36,720	
				.			68,670	
				1)			68,670	
				가)	420-03	2,289,000 × 30m ² =	68,670	
				2.			981,975	56,140
				가.			242,375	925,835
				1)			242,375	
				가)	420-03	7,730,000 × 10.5 =	81,165	

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						-	2024 (A)	2023 (B)	(A - B)
)			420-03	7,730,000 × 5 =	38,650	
)			420-03	7,730,000 × 3 =	23,190	
)			420-03	7,730,000 × 4 =	30,920	
			)			420-03	7,730,000 × 1 =	7,730	
			) ( )			420-03	7,730,000 × 7 =	54,110	
			) ( )			420-03	6,610,000 × 1 =	6,610	
			.					70,000	
			1)					70,000	
			가)			420-03	20,000,000 × 3.5 =	70,000	
			.GHP					669,600	
			1)					669,600	
			가)			420-03	53,900,000 × 2 =	107,800	
			)			420-03	56,400,000 × 1 =	56,400	
			)			420-03	53,900,000 × 4 =	215,600	
			)			420-03	46,500,000 × 2 =	93,000	
			)			420-03	44,500,000 × 2 =	89,000	
			)			420-03	53,900,000 × 2 =	107,800	
			3.					45,850	0
			가.					45,850	45,850
			1)					45,850	
			가)			420-03	1,310,000 × 35 =	45,850	
			4.					2,720,285	1,712,843
			가. ()					586,710	1,007,442
			1)			420-03	11,070,000 × 53 =	586,710	
			.					127,342	
			1)					127,342	
			가)			420-03	6,508,000 × 1 =	6,508	
			)			420-03	6,914,000 × 1 =	6,914	
)			420-03	13,480,000 × 1 =	13,480	
)			420-03	6,295,000 × 1 =	6,295	
)			420-03	5,184,000 × 1 =	5,184	
)			420-03	4,881,000 × 1 =	4,881	

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						-	2024 (A)	2023 (B)	(A - B)
)			420-03	10,851,000 × 1 =	10,851	
)			420-03	14,415,000 × 1 =	14,415	
)			420-03	26,178,000 × 1 =	26,178	
			)			420-03	7,368,000 × 1 =	7,368	
			)			420-03	13,544,000 × 1 =	13,544	
			)			420-03	11,724,000 × 1 =	11,724	
			.	()				57,323	
			1)					57,323	
			가)			420-03	8,189,000 × 7 =	57,323	
			.					1,374,278	
			1)			420-02	1,850,688,000 × 4.810% =	89,019	
			2)					1,277,856	
			가)			420-03	22,032,000 × 2 =	44,064	
			)			420-03	22,032,000 × 45 =	991,440	
			)			420-03	22,032,000 × 11 =	242,352	
			3)			420-05	1,850,688,000 × 0.40% =	7,403	
			.					503,600	
			1)					500,000	
			가)			420-03	500,000,000 × 1 =	500,000	
			2)			420-05	500,000,000 × 0.72% =	3,600	
			.					25,000	
			1)					25,000	
			가)			420-03	25,000,000 × 1 =	25,000	
			.					28,332	
			1)					28,332	
			가)	()		420-03	2,400,000 × 1 =	2,400	
			)	( )		420-03	2,400,000 × 1 =	2,400	
			)	( )		420-03	2,400,000 × 1 =	2,400	
)	()		420-03	2,400,000 × 1 =	2,400	
)	()		420-03	2,400,000 × 1 =	2,400	
)	()		420-03	2,400,000 × 1 =	2,400	
)	()		420-03	2,400,000 × 1 =	2,400	

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					-	2024 (A)	2023 (B)	(A - B)
) ()		420-03	2,400,000 × 3 =	7,200	
) ()		620-04	4,332,000 × 1 =	4,332	
			. (,)				17,700	
			1)				17,700	
			가)		420-03	150,000 × 118m =	17,700	
			5.				2,194,763	457,558
			가.				58,500	1,737,205
			1)		420-03	390,000 × 150m =	58,500	
			.				114,230	
			1)		420-03	759,000 × 150.5m =	114,230	
			.				480,231	
			1)				477,250	
			가)		420-03	575,000 × 200m =	115,000	
			)		420-03	575,000 × 240m =	138,000	
			)		420-03	575,000 × 130m =	74,750	
			)		420-03	575,000 × 150m =	86,250	
			)		420-03	575,000 × 110m =	63,250	
			2)		420-05	414,000,000 × 0.72% =	2,981	
			.				279,055	
			1)				279,055	
			가)		420-03	595,000 × 44m =	26,180	
			)		420-03	595,000 × 150m =	89,250	
			)		420-03	595,000 × 275m =	163,625	
			.				641,232	
			1)				637,653	
			가)		420-03	102,000 × 779m ² =	79,458	
			)		420-03	339,000 × 405m ² =	137,295	
			)		420-03	102,000 × 450m ² =	45,900	
)		420-03	102,000 × 2,500m ² =	255,000	
)		420-03	24,000 × 5,000m ² =	120,000	
			2)		420-05	511,170,000 × 0.70% =	3,579	
			.				128,600	

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					-	2024 (A)	2023 (B)	(A - B)
				1)		128,600		
				가)	420-03 8,000 × 4,500㎡ =	36,000		
)	420-03 8,000 × 11,575㎡ =	92,600		
				.		36,464		
				1)		36,464		
				가)	420-03 106,000 × 344m =	36,464		
				.		40,000		
				1)		40,000		
				가)	620-04 20,000,000 × 1 =	20,000		
				)	620-04 20,000,000 × 1 =	20,000		
				.		416,451		
				1)		414,369		
				가)	420-03 2,240,000 × 30m =	67,200		
				)	420-03 2,240,000 × 93m =	208,320		
				)	420-03 2,240,000 × 30m =	67,200		
				)	420-03 39,884,000 × 1 =	39,884		
				)	420-03 339,000 × 93.7㎡ =	31,765		
				2)	420-05 297,484,000 × 0.6998% =	2,082		
				6.		332,800	515,000	182,200
				가.		331,000		
				1)		331,000		
				가)	420-03 331,000,000 × 1 =	331,000		
				.		1,800		
				1)	620-04 1,800,000 × 1 =	1,800		
				7.		666,656	422,668	243,988
				가.	(LED)	227,396		
				1)		225,770		
				가)	420-03 2,230,000 × 3 =	6,690		
)	420-03 2,760,000 × 7 =	19,320		
)	420-03 4,540,000 × 44 =	199,760		
				2)	420-05 225,770,000 × 0.72% =	1,626		
				.		42,048		

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					-	2024 (A)	2023 (B)	(A - B)
				1)		42,048		
				가)	420-03	2,336,000 × 18 =	42,048	
				.		11,745		
				1)		11,745		
				가)	420-03	2,610,000 × 4.5 =	11,745	
				.		325,467		
				1)		323,140		
				가)	420-03	161,570,000 × 1 =	161,570	
				)	420-03	161,570,000 × 1 =	161,570	
				2)	420-05	323,140,000 × 0.72% =	2,327	
				. 가		60,000		
				1)	620-04	6,000,000 × 1 =	6,000	
				2)	620-04	12,000,000 × 1 =	12,000	
				3)	620-04	18,000,000 × 1 =	18,000	
				4)	620-04	6,000,000 × 1 =	6,000	
				5)	620-04	18,000,000 × 1 =	18,000	
				8.		64,800	136,040	71,240
				가.		64,800		
				1)	420-03	64,800,000 × 1 =	64,800	
				9.		113,780	246,880	133,100
				가.		113,780		
				1)	620-04	1,400,000 × 1 =	1,400	
				2)	620-04	43,860,000 × 1 =	43,860	
				3)	620-04	5,720,000 × 1 =	5,720	
				4)	620-04	15,870,000 × 1 =	15,870	
				5)	620-04	45,240,000 × 1 =	45,240	
				6)	620-04	1,690,000 × 1 =	1,690	
				10.		449,513	2,771,370	2,321,857
				가.		449,513		
				1)	420-02	420,360,000 × 6.2150% =	26,126	
				2)		420,360	420,360	
				가)	420-03	105,090,000 × 4 =	420,360	

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					-	2024 (A)	2023 (B)	(A - B)
				3)	420-05	420,360,000 × 0.72% =	3,027	
				11. 가.			119,190	672,325
				1)	620-11	12,410,000 × 9 =	111,690	
				.			111,690	
				1)	620-11	7,500,000 × 1 =	7,500	
				12. 가.			7,500	
				1)	620-11	8,189,000 × 1 =	29,154	0
				.			8,189	
				1)	620-11	5,498,000 × 1 =	8,189	
				2)	620-11	2,602,000 × 1 =	13,765	
				3)	620-11	5,665,000 × 1 =	5,498	
				.			2,602	
				1)	620-11	2,400,000 × 1 =	5,665	
				가)	620-11	2,400,000 × 2 =	7,200	
				)	620-11		7,200	
				13. 가.			11,466	331,000
				1)	620-11	11,466,000 × 1 =	11,466	
				14. 가.			11,466	
				1)	620-11	3,000,000 × 1 =	5,230	0
				.			3,000	
				1)	620-11	2,230,000 × 1 =	2,230	
				15. 가.			2,230	
				1)	620-11	3,510,000 × 1 =	3,510	191,860
				16. 가.			3,510	
				1)	420-03	1,895,054,000 × 1 =	6,310,096	5,607,737
				.			1,895,054	
							1,895,054	
							1,159,854	

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					-	2024 (A)	2023 (B)	(A - B)
				1)	420-03	1,159,854,000 × 1 =	1,159,854	
				.		3,255,188		
				1)	420-03	3,255,188,000 × 1 =	3,255,188	
						799,089	886,487	87,398
						799,089	886,487	87,398
						685,525	804,907	119,382
						571,165	690,547	119,382
				1.		28,106	26,960	1,146
				가.		28,106		
				1)	110-03	86,300 × 4 =	346	
				2)	210-01	120,000 × 6 =	720	
				3)	210-01	120,000 × 12 =	1,440	
				4)	210-03	200,000 × 5 × 2 =	2,000	
				5)	210-03	500,000 × 3 =	1,500	
				6)	210-07	700,000 × 1 =	700	
				7)	210-09	1,032,000 × 10 =	10,320	
				8)	210-15	2,120,000 × 5 =	10,600	
				9)	230-02	15,000 × 8 × 4 =	480	
				2.		1,000	1,000	0
				가.	210-02	1,000,000 × 1 =	1,000	
				3.		540,909	661,437	120,528
				가.		540,909		
				1)	320-01	13,500 × 150 × 1 =	2,025	
				2)	320-01	817,200 × 278 × 1 =	227,182	
				3)	320-01	160,000 × 210 × 1 =	33,600	
				4)	320-01	26,102,000 × 1 =	26,102	
				5)	320-01	1,500,000 × 14 × 12 =	252,000	
				4.		1,150	1,150	0
				가.	210-06	100,000 × 5 × 2 =	1,000	
				.	230-02	15,000 × 10 × 1 =	150	
						114,360	114,360	0
				1.		114,360	114,360	0

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					-		2024 (A)	2023 (B)	(A - B)
				가.			114,360		
				1)	210-01	50,000 × 12 × 41 =	24,600		
				2)	210-06	40,000 × 41 × 2 × 24 =	78,720		
				3)	210-06	10,000 × 41 × 24 =	9,840		
				4)	210-12	3,000 × 100 × 4 =	1,200		
							113,564	81,580	31,984
							113,564	81,580	31,984
				1.			49,500	49,500	0
				가.	430-01	15,000 × 3,300 =	49,500		
				2.			43,200	15,760	27,440
				가.	210-01	50,000 × 20 × 2 =	2,000		
				.	210-02	550,000 × 12 =	6,600		
				.	210-09	800,000 × 12 =	9,600		
				.	440-01	25,000,000 × 1 =	25,000		
				3.			13,844	11,170	2,674
				가.			2,410		
				1)	210-01	50,000 × 10 × 2 =	1,000		
				2)	210-06	40,000 × 1 × 3 × 8 =	960		
				3)	210-11	10,000 × 15 × 2 =	300		
				4)	210-12	3,000 × 25 × 2 =	150		
				.			6,560		
				1)	210-06	40,000 × 1 × 1 × 80 =	3,200		
				2)	210-11	10,000 × 15 × 20 =	3,000		
				3)	230-02	15,000 × 6 × 4 =	360		
				.			2,550		
				1)	210-01	50,000 × 25 =	1,250		
				2)	210-01	30,000 × 10 =	300		
				3)			600		
				가)	210-06	300,000 × 1 × 2 × 1 =	600		
				4)	210-11	50,000 × 8 =	400		
				.			1,230		
				1)	210-01	50,000 × 17 =	850		

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					-		2024 (A)	2023 (B)	(A - B)
				2)	210-06	$40,000 \times 1 \times 2 \times 1 =$	80		
				3)	210-11	$30,000 \times 10 =$	300		
				.			1,094		
				1)	210-01	$50,000 \times 12 =$	600		
				2)	210-06	$40,000 \times 2 \times 2 \times 1 =$	160		
				3)	210-11	$33,400 \times 10 =$	334		
				4.			7,020	5,150	1,870
				가.			200		
				1)	210-03	$200,000 \times 1 =$	200		
				.			5,470		
				1)	210-01	$50,000 \times 12 =$	600		
				2)	210-01	$50,000 \times 18 \times 2 =$	1,800		
				3)	210-02	$370,000 \times 3 =$	1,110		
				4)	210-15	$90,000 \times 4 =$	360		
				5)	210-06	$100,000 \times 4 \times 1 \times 4 =$	1,600		
				.			1,350		
				1)	210-06	$100,000 \times 3 \times 1 \times 3 =$	900		
				2)	230-02	$15,000 \times 10 \times 3 =$	450		
							5,541,029	4,007,454	1,533,575
							4,395,671	3,170,091	1,225,580
							28,886	38,230	9,344
							8,605	8,605	0
				1.			8,605	8,605	0
				가.			6,805		
				1)	210-01	$50,000 \times 20 \times 1 =$	1,000		
				2)	210-01	$10,000 \times 450 \times 1 =$	4,500		
				3)	210-06	$300,000 \times 1 \times 1 \times 1 =$	300		
				4)	210-07	$500,000 \times 1 \times 1 =$	500		
				5)	230-02	$8,000 \times 50 \times 1 =$	400		
				6)	230-02	$15,000 \times 7 \times 1 =$	105		
				.	210-01	$6,000 \times 100 \times 3 =$	1,800		
							2,640	4,170	1,530

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					-		2024 (A)	2023 (B)	(A - B)
				1.			2,640	2,700	60
				가.	210-01	$40,000 \times 11 \times 6 =$	2,640		
							17,641	25,455	7,814
				1.			710	710	0
				가.			710		
				1)	210-01	$50,000 \times 10 \times 1 =$	500		
				2)	230-02	$3,000 \times 70 =$	210		
				2.			1,660	1,660	0
				가.	210-01	$50,000 \times 14 \times 1 =$	700		
				.	230-02	$3,000 \times 80 \times 4 =$	960		
				3.			15,271	23,085	7,814
				가.	310-05	$1,087,500 \times 1 \times 12 =$	13,050		
				.	310-05	$7,000 \times 1 \times 205 =$	1,435		
				.	310-05	$2,000 \times 1 \times 205 =$	410		
				.	310-05	$40,000 \times 1 \times 1 =$	40		
				.	310-05	$335,870 \times 1 \times 1 =$	336		
							13,674	11,774	1,900
							13,674	11,774	1,900
				1.			3,200	1,400	1,800
				가.	250-04	$10,000 \times 4 \times 80 =$	3,200		
				2.			10,474	10,374	100
				가.			1,200		
				1)	210-01	$50,000 \times 2 \times 2 =$	200		
				2)	210-01	$5,000 \times 200 \times 1 =$	1,000		
				.			8,144		
				1)	210-01	$50,000 \times 10 \times 3 =$	1,500		
				2)			1,500		
				가)	210-06	$160,000 \times 3 \times 2 \times 1 =$	960		
)	210-06	$90,000 \times 3 \times 2 \times 1 =$	540		
				3)	210-06	$14,000 \times 3 \times 3 \times 4 \times 1 =$	504		
				4)	210-07	$730,000 \times 2 \times 1 =$	1,460		
				5)	210-15	$20,000 \times 60 \times 1 =$	1,200		

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					-		2024 (A)	2023 (B)	(A - B)
				6)	230-02	8,000 × 60 × 3 =	1,440		
				7)	230-02	3,000 × 60 × 3 =	540		
				.			1,130		
				1)	210-01	50,000 × 3 × 3 =	450		
				2)	210-01	9,400 × 50 × 1 =	470		
				3)	230-02	8,000 × 15 × 1 =	120		
				4)	230-02	3,000 × 15 × 2 =	90		
							15,049	18,960	3,911
							6,874	4,785	2,089
				1.			6,874	4,785	2,089
				가.			1,000		
				1)	210-09	200,000 × 5 × 1 =	1,000		
				.			1,800		
				1)	210-01	120,000 × 5 × 3 =	1,800		
				.			4,074		
				1)H W	210-09	34,986,000 × 8% =	2,799		
				2)	210-09	15,000 × 85 =	1,275		
							8,175	14,175	6,000
				1.			7,775	13,775	6,000
				가.			7,500		
				1)	210-01	50,000 × 15 × 6 =	4,500		
				2)	210-13	3,000,000 × 1 =	3,000		
				.			275		
				1)	210-06	100,000 × 2 × 1 =	200		
				2)	230-02	15,000 × 5 × 1 =	75		
				2.			400	400	0
				가.			400		
				1)	210-06	100,000 × 4 × 1 =	400		
							1,125	1,125	0
							1,125	1,125	0
				1.			1,125	1,125	0
				가.	210-01	6,600 × 125 × 1 =	825		

					-	2024 (A)	2023 (B)	(A - B)	
				.	230-02	15,000 × 5 × 4 =	300		
							1,434,062	232,246	
							1,434,062	232,246	
				1. 가 가	210-01	500,000 × 20 =	12,130	12,130	0
				.	210-06	100,000 × 4 × 3 =	10,000		
				.	250-04	60,000 × 1 × 12 =	1,200		
				.	230-02	15,000 × 7 × 2 =	720		
				2. 가			210		
				.	210-01	5,250,000 × 4 =	77,357	28,000	49,357
				3. 가 ()	420-03	56,357,000 × 1 =	21,000		
				4. 가	410-01	1,291,696,000 × 1 =	56,357	26,160	1,265,536
					210-02	52,879,000 × 1 =	1,291,696	51,186	1,693
							52,879		
							2,591,176	2,581,618	9,558
							2,511,176	2,501,618	9,558
				1. 가			2,326,143	2,383,163	57,020
				1) ()	210-01	50,000 × 6 × 2 =	1,000		
				2) 가)	210-06	100,000 × 1 × 2 × 2 =	600		
				.			400		
				1) 25	430-01	220,000,000 × 1 =	400		
				.			220,000		
				1)	620-03	13,620,000 =	187,203		
				2)	620-03	173,583,000 =	220,000		
				.	420-03	78,000,000 × 1 =	13,620		
				.			173,583		
				1) 가)			78,000		
)			25,680		
					210-01	50,000 × 8 × 1 =	600		
					210-06	50,000 × 2 × 2 × 1 =	400		
							200		

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					-		2024 (A)	2023 (B)	(A - B)
				2)GN SS	430- 01	1,320,000 × 19 =	25,080		
				.			1,798,910		
				1)	620- 03	73,352,000 =	73,352		
				2)	620- 03	1,725,558,000 =	1,725,558		
				.	110- 03	150,000 × 1 × 96 =	14,400		
				.	210- 15	950,000 × 1 × 1 =	950		
				2.			184,538	117,960	66,578
				가.			184,538		
				1)	620- 03	35,632,000 =	35,632		
				2)	620- 03	148,906,000 =	148,906		
				3.			495	495	0
				가.	230- 02	15,000 × 11 × 3 =	495		
							80,000	80,000	0
				1.			80,000	80,000	0
				가.	620- 03	80,000,000 × 1 =	80,000		
							67,660	46,180	21,480
							60,540	41,660	18,880
				1.			7,540	7,660	120
				가.			7,540		
				1)	210- 01	50,000 × 2 × 2 =	200		
				2)	210- 01	9,800 × 10 =	98		
				3)			960		
				가)	210- 06	160,000 × 1 × 2 × 3 =	960		
				4)	210- 06	14,000 × 3 × 1 × 2 × 2 =	168		
				5)	210- 07	620,000 × 2 × 2 =	2,480		
				6)	210- 15	9,000 × 68 × 2 =	1,224		
				7)	310- 06	11,000 × 55 × 2 =	1,210		
				8)	310- 06	3,000 × 50 × 3 =	450		
				9)	230- 02	15,000 × 50 × 1 =	750		
				2.			53,000	34,000	19,000
				가.			48,620		
				1)	210- 01	50,000 × 10 × 4 =	2,000		

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						-		2024 (A)	2023 (B)	(A - B)
					2)	210-01	31,000 × 50 × 2 =	3,100		
					3)	210-01	200,000 × 20 =	4,000		
					4)	210-01	4,900,000 × 1 =	4,900		
					5)	210-06	35,000 × 1 × 2 × 60 =	4,200		
					6)			1,020		
					가)	210-06	160,000 × 1 × 1 × 3 =	480		
					)	210-06	90,000 × 1 × 2 × 3 =	540		
					7)	210-06	35,000 × 1 × 2 × 60 =	4,200		
					8)			600		
					가)	210-06	100,000 × 1 × 1 × 3 =	300		
					)	210-06	50,000 × 1 × 2 × 3 =	300		
					9)			2,000		
					가)	210-06	160,000 × 1 × 1 × 8 =	1,280		
					)	210-06	90,000 × 1 × 1 × 8 =	720		
					10)			1,000		
					가)	210-06	160,000 × 1 × 1 × 4 =	640		
					)	210-06	90,000 × 1 × 1 × 4 =	360		
					11)			500		
					가)	210-06	200,000 × 1 × 1 × 1 =	200		
					)	210-06	150,000 × 1 × 2 × 1 =	300		
					12)	210-06	500,000 × 1 × 1 =	500		
					13)	210-07	700,000 × 1 × 2 =	1,400		
					14)	210-11	350,000 × 1 × 2 =	700		
					15)	310-06	11,000 × 50 × 5 =	2,750		
					16)	310-06	3,000 × 50 × 5 =	750		
					17)	430-01	15,000,000 × 1 =	15,000		
					.			4,380		
					1)	210-01	50,000 × 6 × 6 =	1,800		
					2)	210-01	10,000 × 107 =	1,070		
					3)			700		
					가)	210-06	200,000 × 1 × 2 × 1 =	400		
)	210-06	150,000 × 1 × 2 × 1 =	300		

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					-		2024 (A)	2023 (B)	(A - B)
				4)	210-06	$10,000 \times 3 \times 1 \times 2 \times 2 =$	120		
				5)	310-06	$11,000 \times 30 \times 2 =$	660		
				6)	310-06	$3,000 \times 10 \times 1 =$	30		
							7,120	4,520	2,600
				1.			5,740	3,140	2,600
				가.			5,740		
				1)	210-01	$50,000 \times 13 \times 2 =$	1,300		
				2)	210-06	$100,000 \times 9 \times 4 =$	3,600		
				3)	230-02	$15,000 \times 14 \times 4 =$	840		
				2.			1,380	1,380	0
				가.			1,380		
				1)	210-01	$50,000 \times 3 \times 2 =$	300		
				2)	230-02	$15,000 \times 12 \times 6 =$	1,080		
							244,039	238,130	5,909
							244,039	238,130	5,909
				1.			244,039	238,130	5,909
				가.			244,039		
				1)	210-09	$180,394,000 =$	180,394		
				2)	210-15	$62,112,000 =$	62,112		
				3)	420-05	$1,533,000 =$	1,533		
							1,145,358	837,363	307,995
							894,430	791,663	102,767
							894,430	791,663	102,767
				1.			34,700	34,460	240
				가.			34,700		
				1)	250-02	$400,000 \times 12 =$	4,800		
				2)	230-01	$23,100,000 =$	23,100		
				3) 가	230-03	$80,000 \times 85 =$	6,800		
				2.			258,792	219,594	39,198
				가.			123,406		
				1)			14,174		
				가)	210-01	$1,200,000 =$	1,200		

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					-	2024 (A)	2023 (B)	(A - B)
)		210- 01	499,000 × 26 =	12,974	
			2)		210- 05	8,000 × 26 × 54 =	11,232	
			3)				6,000	
			가)		210- 15	400,000 × 12 =	4,800	
			) 가		210- 15	5,000 × 20 × 12 =	1,200	
			4)				88,400	
			가)		220- 01	20,000 × 26 × 61 =	31,720	
			)		220- 01	50,000 × 26 × 34 =	44,200	
			)		220- 01	80,000 × 26 × 6 =	12,480	
			5)		250- 02	100,000 × 12 =	1,200	
			6)				2,400	
			가)	()	250- 03	80,000 × 1 × 12 =	960	
			)	( )	250- 03	60,000 × 1 × 12 =	720	
			)	( )	250- 03	60,000 × 1 × 12 =	720	
			.				135,386	
			1)				18,166	
			가)		210- 01	1,200,000 =	1,200	
			)		210- 01	499,000 × 34 =	16,966	
			2)		210- 05	8,000 × 34 × 35 =	9,520	
			3)				5,100	
			가)		210- 15	400,000 × 12 =	4,800	
			) 가		210- 15	5,000 × 5 × 12 =	300	
			4)				89,760	
			가)		220- 01	20,000 × 34 × 45 =	30,600	
			)		220- 01	50,000 × 34 × 30 =	51,000	
			)		220- 01	80,000 × 34 × 3 =	8,160	
			5)		250- 02	100,000 × 12 =	1,200	
			6)				11,640	
			가)		250- 03	80,000 × 3 × 12 =	2,880	
)		250- 03	150,000 × 3 × 12 =	5,400	
)		250- 03	100,000 × 1 × 12 =	1,200	
)		250- 03	60,000 × 3 × 12 =	2,160	

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					-	2024 (A)	2023 (B)	(A - B)
				3.		251,678	207,143	44,535
				가.		124,238		
				1)	210-02 5,700,000 × 12 =	68,400		
				2)가	210-02 2,070,000 × 12 =	24,840		
				3)	210-02 1,200,000 × 12 =	14,400		
				4)	210-02 420,000 × 12 =	5,040		
				5)	210-02 600,000 × 12 =	7,200		
				6)	210-02 193,000 × 12 =	2,316		
				7)	210-02 70,000 × 12 =	840		
				8)	210-02 1,202,000 × 1 =	1,202		
				.		28,320		
				1)	210-13 320,000 × 12 =	3,840		
				2)	210-13 840,000 × 12 =	10,080		
				3)	210-13 220,000 × 12 =	2,640		
				4)	210-13 240,000 × 12 =	2,880		
				5)	210-13 260,000 × 6 =	1,560		
				6)	210-13 425,000 × 12 =	5,100		
				7)	210-13 10,000 × 10 × 3 =	300		
				8)	210-13 160,000 × 12 =	1,920		
				.		6,860		
				1)	210-15 500,000 × 1 =	500		
				2)		6,360		
				가)	210-13 530,000 × 12 =	6,360		
				.		11,275		
				1)	210-01 110,000 × 3 =	330		
				2)	210-01 16,000 × 30 × 12 =	5,760		
				3)	210-01 600,000 × 2 =	1,200		
				4)	210-01 17,000 × 80 =	1,360		
				5)	210-01 160,000 × 1 =	160		
				6)	210-01 55,000 × 1 =	55		
				7)	210-01 60,000 × 6 =	360		
				8)	210-02 50,000 × 1 =	50		

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					-	2024 (A)	2023 (B)	(A - B)
				9)	210- 03	200,000 × 5 × 2 =	2,000	
				.			40,845	
				1)	210- 09	40,845,000 × 1 =	40,845	
				.			2,900	
				1)	210- 01	50,000 × 9 =	450	
				2)	210- 01	50,000 × 9 =	450	
				3)	310- 06	500,000 × 4 =	2,000	
				.			19,183	
				1)	210- 10	9,135,000 × 1 =	9,135	
				2)	210- 10	10,048,000 × 1 =	10,048	
				.			18,057	
				1)	430- 01	1,300,000 × 2 =	2,600	
				2)	430- 01	250,000 × 6 =	1,500	
				3)	430- 01	600,000 × 1 =	600	
				4)	430- 01	450,000 × 2 =	900	
				5)	430- 01	500,000 × 1 =	500	
				6)	430- 01	4,950,000 × 2 =	9,900	
				7)	430- 01	1,657,000 × 1 =	1,657	
				8)	430- 01	400,000 × 1 =	400	
				4.			63,000	63,000
				가.			63,000	
				1)			31,444	
				가)	210- 02	1,500,000 × 12 =	18,000	
				)	210- 02	100,000 × 12 =	1,200	
				)	210- 02	110,000 × 12 =	1,320	
				)가	210- 02	1,000,000 × 5 =	5,000	
				)	210- 02	80,000 × 12 =	960	
				)	210- 02	33,000 × 12 =	396	
)	210- 02	50,000 × 1 =	50	
)	210- 13	69,800 × 12 =	838	
)	210- 13	130,000 × 12 =	1,560	
)	210- 13	110,000 × 12 =	1,320	

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						-		2024 (A)	2023 (B)	(A - B)
)		210-13	100,000 × 8 =	800		
				2)		210-09	50,000 × 9 × 10 =	4,500		
				3)				16,760		
				가)		210-06	60,000 × 240 =	14,400		
				)		210-13	155,000 × 12 =	1,860		
				)		210-15	500,000 × 1 =	500		
				4)				10,296		
				가)		110-03	86,300 × 4 × 6 =	2,072		
				)		210-01	50,000 × 6 × 2 =	600		
				)		210-03	200,000 × 1 × 2 =	400		
				)		210-13	160,000 × 1 =	160		
				)		210-15	50,000 × 2 × 8 =	800		
				)		210-15	7,000 × 149 × 3 =	3,129		
				)		220-01	20,000 × 2 × 35 =	1,400		
				)	(A 4,)	430-01	1,000,000 × 1 =	1,000		
				)		430-01	257,000 × 1 =	257		
				)	가	430-01	478,000 × 1 =	478		
				5.				286,260	267,466	18,794
				가.				6,040		
				1)		250-02	150,000 × 12 =	1,800		
				2)		230-01	220,000 × 12 =	2,640		
				3)	가	230-01	80,000 × 20 =	1,600		
				.				27,102		
				1)				8,186		
				가)		210-01	1,200,000 =	1,200		
				)		210-01	499,000 × 14 =	6,986		
				2)		210-05	8,000 × 14 × 18 =	2,016		
				3)		210-15	300,000 × 12 =	3,600		
				4)				13,300		
				가)		220-01	20,000 × 14 × 18 =	5,040		
)		220-01	50,000 × 14 × 7 =	4,900		
)		220-01	80,000 × 14 × 3 =	3,360		

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					-		2024 (A)	2023 (B)	(A - B)
							253,118		
				1)			140,187		
				가)	210-02	5,913,500 × 12 =	70,962		
)	210-02	200,000 × 12 =	2,400		
				)	210-02	2,000,000 × 12 =	24,000		
				) 가	210-02	3,000,000 × 12 =	36,000		
				)	210-02	1,000 × 25 =	25		
				)	210-02	40,000 × 12 =	480		
				)	210-02	90,000 × 1 =	90		
				)	210-02	290,000 × 1 =	290		
				)	210-02	4,000,000 × 1 =	4,000		
				) 가	210-02	100,000 × 1 =	100		
				)	210-01	12,000 × 10 × 12 =	1,440		
				) 가	210-01	250,000 × 1 =	250		
				)	210-01	150,000 × 1 =	150		
				2)			16,356		
				가)	210-13	150,000 × 12 =	1,800		
				)	210-13	220,000 × 12 =	2,640		
				)	210-13	101,200 × 12 =	1,215		
				)	210-13	168,080 × 12 =	2,017		
				)	210-13	180,000 × 5 =	900		
				) CCTV	210-13	131,000 × 12 =	1,572		
				)	210-13	351,000 × 12 =	4,212		
				)	210-13	2,000,000 × 1 =	2,000		
				3)			45,360		
				가)	210-09	2,900,000 × 10 =	29,000		
				)	210-09	30,000 × 13 × 10 =	3,900		
)	210-09	175,000 × 4 =	700		
)	210-09	2,500,000 × 2 =	5,000		
) 가	210-09	880,000 × 2 =	1,760		
)	210-09	5,000,000 × 1 =	5,000		
				4)			28,985		

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					-	2024 (A)	2023 (B)	(A - B)	
				가)	210-01	50,000 × 7 × 2 =	700		
)	210-15	985,000 × 1 =	985		
)	430-01	1,300,000 × 3 =	3,900		
)	430-01	250,000 × 8 =	2,000		
			(A 4)	)	430-01	450,000 × 2 =	900		
				)	430-01	6,000,000 × 2 =	12,000		
				)	430-01	4,000,000 × 1 =	4,000		
				)	430-01	450,000 × 10 =	4,500		
				5)			1,800		
				가)	210-01	500,000 × 3 =	1,500		
				)	210-06	100,000 × 1 × 3 =	300		
				6)			1,600		
				가)	240-01	800,000 × 2 =	1,600		
				7)			4,608		
				가)	210-13	384,000 × 12 =	4,608		
				8)			14,222		
				가)	310-05	971,670 × 12 =	11,661		
				)	310-05	7,000 × 280 =	1,960		
				)	310-05	2,000 × 280 =	560		
				)	310-05	41,000 × 1 =	41		
							250,928	45,700	205,228
							250,928	45,700	205,228
			1.				250,928	45,700	205,228
			가.				250,928		
			1)				250,928		
			가)		420-03	150,000 × 20m =	3,000		
			)		420-03	22,032,000 × 9 =	198,288		
			)		420-03	12,410,000 × 4 =	49,640		
							5,656,934	4,321,003	1,335,931
							5,656,934	4,321,003	1,335,931
							5,656,934	4,321,003	1,335,931
							5,656,934	4,321,003	1,335,931

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					-		2024 (A)	2023 (B)	(A - B)
							5,656,934	4,321,003	1,335,931
				1.			5,656,934	4,321,003	1,335,931
				가.			51,209		
				1)	110-04	$1,918,000 \times 1 \times 12 =$	23,016		
				2)	110-04	$682,500 \times 1 \times 12 =$	8,190		
				3)	110-04	$140,000 \times 1 \times 12 =$	1,680		
				4)가	110-04	$140,000 \times 1 \times 12 =$	1,680		
				5) 가	110-04	$800,000 \times 1 \times 2 =$	1,600		
				6)	110-04	$500,000 \times 1 \times 2 =$	1,000		
				7)	110-04	$156,160 \times 1 \times 19 =$	2,968		
				8)	110-04	$105,650 \times 1 \times 20 =$	2,113		
				9)	240-02	$650,000 \times 1 \times 1 =$	650		
				10)	240-02	$350,000 \times 1 =$	350		
				11)	320-12	$3,144,000 \times 1 =$	3,144		
				12) 4	320-12	$42,519,000 \times 11.33\% =$	4,818		
				.			762		
				1)	110-04	$152,240 \times 1 \times 5 =$	762		
				.			50,060		
				1)	110-04	$2,118,000 \times 1 \times 12 =$	25,416		
				2)	110-04	$312,000 \times 1 \times 12 =$	3,744		
				3)	110-04	$140,000 \times 1 \times 12 =$	1,680		
				4)가	110-04	$40,000 \times 1 \times 12 =$	480		
				5) 가	110-04	$800,000 \times 1 \times 2 =$	1,600		
				6)	110-04	$500,000 \times 1 \times 2 =$	1,000		
				7)	110-04	$18,440 \times 1 \times 250 =$	4,610		
				8)	110-04	$98,400 \times 1 \times 10 =$	984		
				9)	240-02	$650,000 \times 1 =$	650		
				10)	240-02	$350,000 \times 1 \times 1 =$	350		
				11)	320-12	$5,000,000 \times 1 =$	5,000		
				12) 4	320-12	$40,118,000 \times 11.33\% =$	4,546		
				.			51,369		
				1)	110-04	$2,118,000 \times 1 \times 12 =$	25,416		

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					-	2024 (A)	2023 (B)	(A - B)
				2)	110-04	214,500 × 1 × 12 =	2,574	
				3)	110-04	140,000 × 1 × 12 =	1,680	
				4)가	110-04	40,000 × 1 × 12 =	480	
				5)	110-04	240,000 × 1 × 12 =	2,880	
				6) 가	110-04	800,000 × 1 × 2 =	1,600	
				7)	110-04	500,000 × 1 × 2 =	1,000	
				8)	110-04	19,600 × 1 × 250 =	4,900	
				9)	110-04	104,600 × 1 × 10 =	1,046	
				10)	240-02	650,000 × 1 =	650	
				11)	320-12	4,360,000 × 1 =	4,360	
				12) 4	320-12	42,211,000 × 11.33%=	4,783	
				.			142,869	
				1)	110-04	2,118,000 × 3 × 12 =	76,248	
				2)	110-04	156,000 × 3 × 12 =	5,616	
				3)	110-04	140,000 × 3 × 12 =	5,040	
				4) 가	110-04	800,000 × 3 × 2 =	4,800	
				5)	110-04	500,000 × 3 × 2 =	3,000	
				6)	110-04	19,000 × 3 × 250 =	14,250	
				7)	110-04	98,400 × 3 × 10 =	2,952	
				8)	240-02	650,000 × 3 × 1 =	1,950	
				9)	240-02	350,000 × 1 × 1 =	350	
				10)	320-12	5,103,330 × 3 =	15,310	
				11) 4	320-12	117,851,000 × 11.33%=	13,353	
				.			86,889	
				1)	110-04	1,918,000 × 2 × 12 =	46,032	
				2)	110-04	477,750 × 2 × 12 =	11,466	
				3)	110-04	140,000 × 2 × 12 =	3,360	
				4) 가	110-04	800,000 × 2 × 2 =	3,200	
				5)	110-04	500,000 × 2 × 2 =	2,000	
				6)	110-04	110,000 × 2 × 20 =	4,400	
				7)	240-02	650,000 × 2 =	1,300	
				8)	320-12	3,500,000 × 2 =	7,000	

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					-	2024 (A)	2023 (B)	(A - B)
				9) 4	320- 12	71,758,000 × 11.33%=	8,131	
				.			2,514,981	
				1)	110- 04	1,918,000 × 53 × 12 =	1,219,848	
				2)	110- 04	706,420 × 53 × 12 =	449,284	
				3)	110- 04	140,000 × 53 × 12 =	89,040	
				4)가	110- 04	62,260 × 53 × 12 =	39,598	
				5) 가	110- 04	800,000 × 53 × 2 =	84,800	
				6)	110- 04	500,000 × 53 × 2 =	53,000	
				7)	110- 04	2,477,970 × 53 =	131,333	
				8)	240- 02	854,680 × 53 =	45,299	
				9)	320- 12	3,196,690 × 53 =	169,425	
				10) 4	320- 12	2,059,608,830 × 11.33%=	233,354	
				.			24,157	
				1)	110- 04	1,198,750 × 1 × 12 =	14,385	
				2)	110- 04	140,000 × 1 × 12 =	1,680	
				3) 가	110- 04	800,000 × 1 × 2 =	1,600	
				4)	110- 04	250,000 × 1 × 2 =	500	
				5)	110- 04	53,000 × 1 × 19 =	1,007	
				6)	240- 02	650,000 × 1 =	650	
				7)	320- 12	2,162,000 × 1 =	2,162	
				8) 4	320- 12	19,172,000 × 11.33%=	2,173	
				.			545,951	
				1)	110- 04	940,555 × 26 × 10 =	244,545	
				2)	110- 04	222,300 × 26 × 10 =	57,798	
				3)	110- 04	137,305 × 26 × 10 =	35,700	
				4)가	110- 04	69,500 × 20 × 12 =	16,680	
				5) 가	110- 04	784,615 × 26 × 2 =	40,800	
				6)	110- 04	245,190 × 26 × 2 =	12,750	
				7)	110- 04	778,570 × 26 =	20,243	
				8)	240- 02	318,750 × 26 × 2 =	16,575	
				9)	240- 02	350,000 × 17 × 1 =	5,950	
				10)	320- 12	1,647,370 × 26 =	42,832	

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					-	2024 (A)	2023 (B)	(A - B)
				11) 4	320- 12	459,645,000 × 11.33%=	52,078	
				.			883,050	
				1)	110- 04	1,198,750 × 35 × 10 =	419,563	
				2)	110- 04	140,000 × 35 × 10 =	49,000	
				3) 가	110- 04	1,600,000 × 35 =	56,000	
				4)	110- 04	500,000 × 35 =	17,500	
				5)	110- 04	790,010 × 35 =	27,651	
				6)	240- 02	820,000 × 35 =	28,700	
				7)	320- 12	6,288,200 × 35 =	220,087	
				8) 4	320- 12	569,708,750 × 11.33%=	64,549	
				.			160,555	
				1)	110- 04	2,160,670 × 3 × 12 =	77,785	
				2)	110- 04	180,450 × 3 × 12 =	6,497	
				3) 가	110- 04	113,330 × 3 × 12 =	4,080	
				4)	110- 04	175,000 × 3 × 12 =	6,300	
				5)	110- 04	65,000 × 3 × 12 =	2,340	
				6)	110- 04	140,000 × 3 × 12 =	5,040	
				7)가	110- 04	90,000 × 3 × 12 =	3,240	
				8)	110- 04	500,000 × 3 × 2 =	3,000	
				9) 가	110- 04	1,290,710 × 3 × 2 =	7,745	
				10)	110- 04	115,440 × 3 × 10 =	3,464	
				11)	110- 04	2,426,940 × 3 =	7,281	
				12)	110- 04	40,000 × 3 =	120	
				13)	240- 02	650,000 × 3 =	1,950	
				14)	240- 02	350,000 × 1 =	350	
				15)	320- 12	5,760,000 × 3 =	17,280	
				16) 4	320- 12	124,293,300 × 11.33%=	14,083	
				.			185,289	
				1)	110- 04	1,915,920 × 4 × 12 =	91,965	
				2)	110- 04	637,880 × 4 × 12 =	30,619	
				3)	110- 04	140,000 × 4 × 12 =	6,720	
				4)가	110- 04	10,000 × 4 × 12 =	480	

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					-	2024 (A)	2023 (B)	(A - B)
				5)	110-04	506,250 × 4 × 2 =	4,050	
				6) 가	110-04	812,500 × 4 × 2 =	6,500	
				7)	110-04	67,900 × 4 × 10 =	2,716	
				8)	110-04	2,326,280 × 4 =	9,306	
				9)	240-02	650,000 × 4 =	2,600	
				10)	240-02	350,000 × 4 =	1,400	
				11)	320-12	3,282,300 × 4 =	13,130	
				12) 4	320-12	139,473,170 × 11.33%=	15,803	
				.			735,970	
				1)	110-04	1,438,500 × 28 × 12 =	483,336	
				2)	110-04	140,000 × 28 × 12 =	47,040	
				3) 가	110-04	800,000 × 28 × 2 =	44,800	
				4)	110-04	250,000 × 28 × 2 =	14,000	
				5)	110-04	971,520 × 28 =	27,203	
				6)	240-02	650,000 × 28 =	18,200	
				7)	240-02	350,000 × 12 =	4,200	
				8)	320-12	1,821,640 × 28 =	51,006	
				9) 4	320-12	407,628,990 × 11.33%=	46,185	
				.			21,509	
				1)	110-04	1,150,800 × 1 × 12 =	13,810	
				2)	110-04	140,000 × 1 × 12 =	1,680	
				3) 가	110-04	800,000 × 1 × 2 =	1,600	
				4)	110-04	250,000 × 1 × 2 =	500	
				5)	110-04	43,030 × 11 =	474	
				6)	240-02	650,000 × 1 =	650	
				7)	320-12	800,000 × 1 =	800	
				8) 4	320-12	17,600,000 × 11.33%=	1,995	
				.			69,422	
				1) ()	110-04	1,558,375 × 2 × 12 =	37,401	
				2)	110-04	507,000 × 1 × 12 =	6,084	
				3)	110-04	140,000 × 2 × 12 =	3,360	
				4) 가	110-04	40,000 × 1 × 12 =	480	

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						-		2024 (A)	2023 (B)	(A - B)
					5) 가	110-04	800,000 × 2 × 2 =	3,200		
					6)	110-04	375,000 × 2 × 2 =	1,500		
					7)	110-04	17,000 × 2 × 78 =	2,652		
					8)	110-04	74,840 × 2 × 17 =	2,545		
					9)	240-02	1,000,000 × 2 =	2,000		
					10)	320-12	2,000,000 × 2 =	4,000		
					11) 4	320-12	54,720,000 × 11.33%=	6,200		
					.			132,892		
					1)	110-04	1,985,000 × 3 × 12 =	71,460		
					2)	110-04	567,000 × 3 × 12 =	20,412		
					3)	110-04	140,000 × 3 × 12 =	5,040		
					4) 가	110-04	800,000 × 3 × 2 =	4,800		
					5)	110-04	500,000 × 3 × 2 =	3,000		
					6)	110-04	19,810 × 3 × 12 =	714		
					7)	110-04	105,700 × 3 × 17 =	5,391		
					8)	240-02	1,000,000 × 3 =	3,000		
					9)	320-12	2,000,000 × 3 =	6,000		
					10) 4	320-12	115,400,000 × 11.33%=	13,075		