

200	249,042	254,292	5,250	
210	1,100	350	750	
216	1,100	350	750	
216 - 01	1,100	350	750	= 1,100 1,100,000 - 350,000 = 가 750
220	247,942	253,942	6,000	
221	4,000	10,000	6,000	
221 - 02	4,000	10,000	6,000	= 4,000 4,000,000 - 10,000,000 = 6,000
	249,042	254,292	5,250	