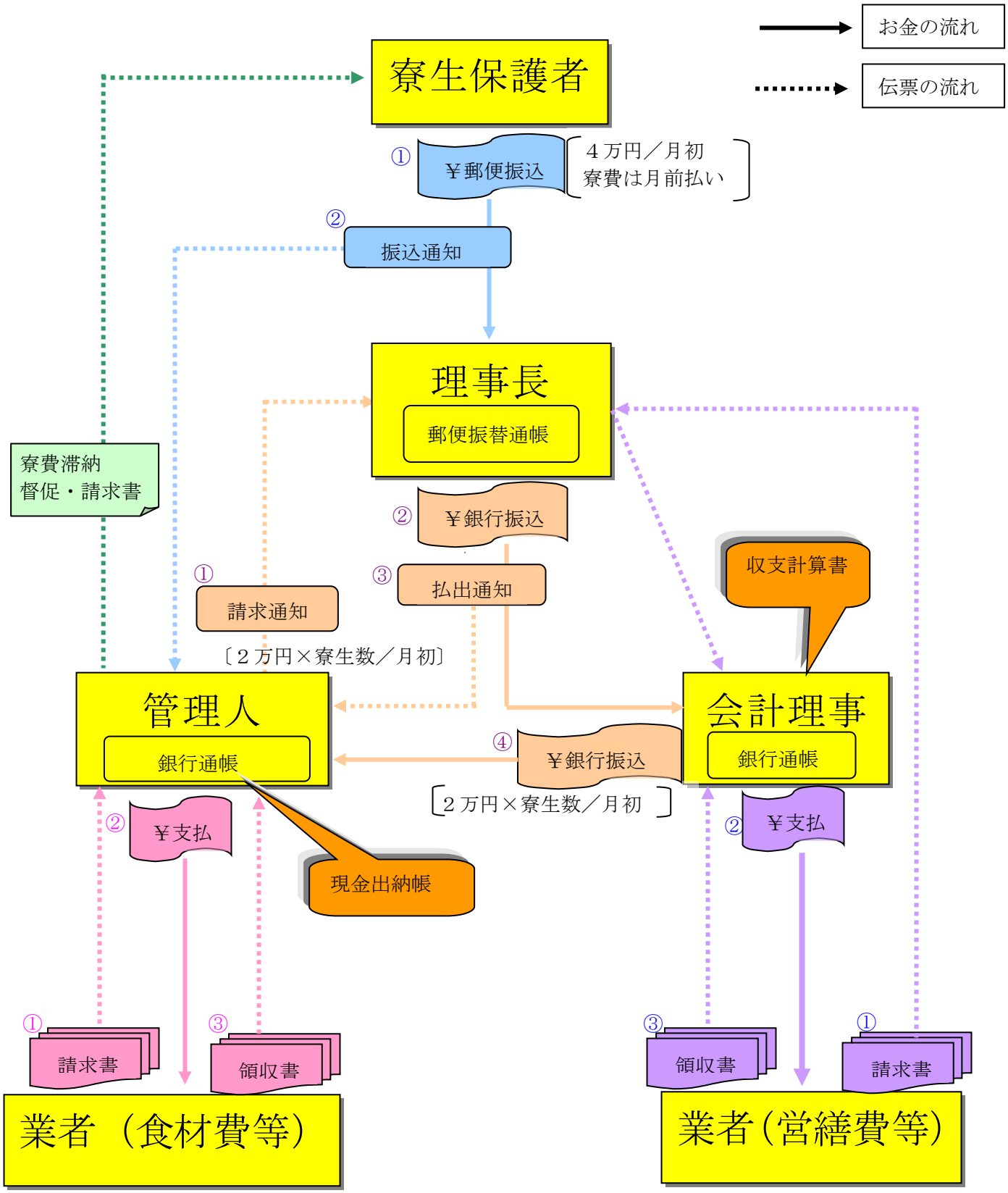千曲寮会計フローチャート