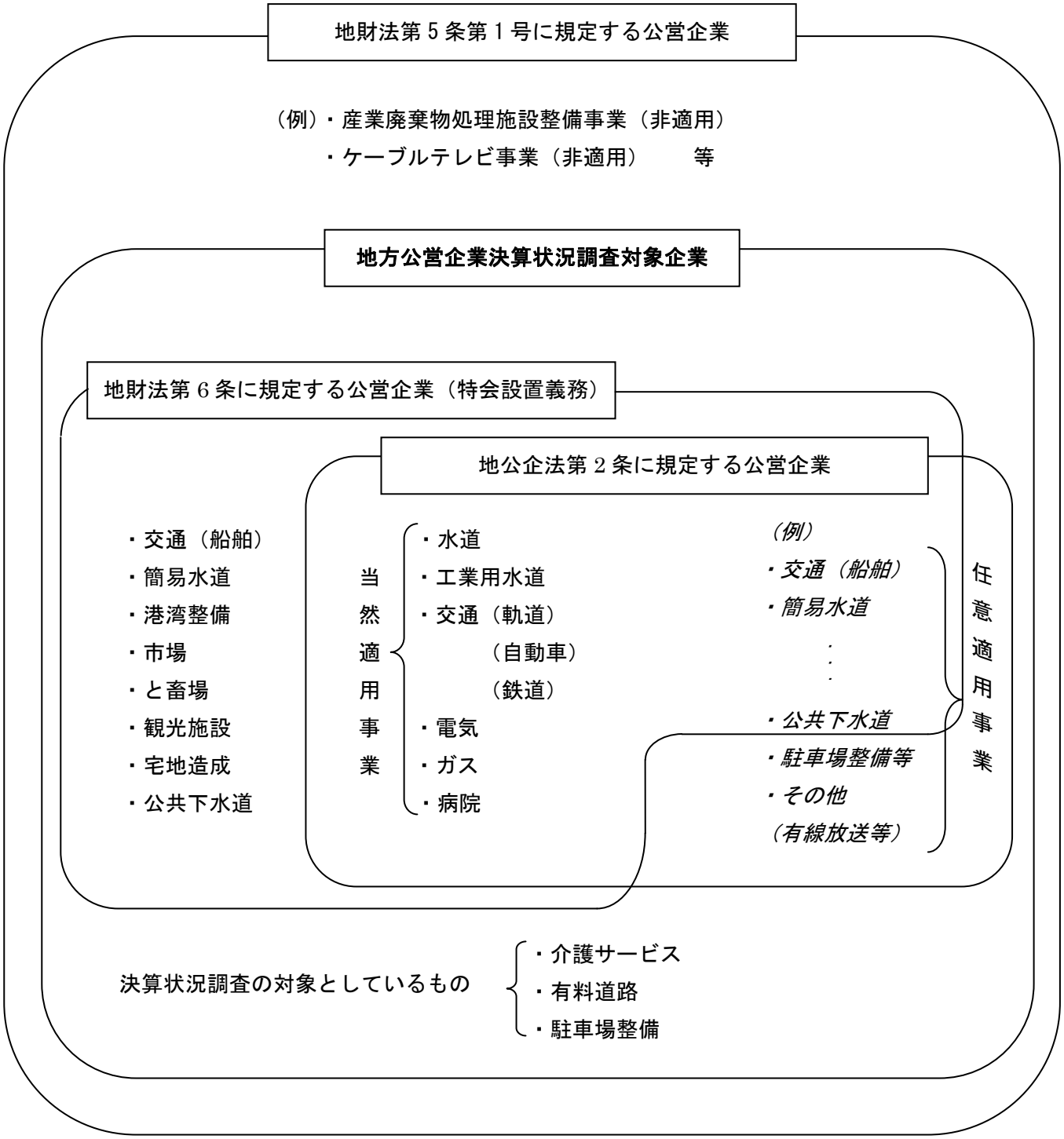
資料２

公営企業の概念図