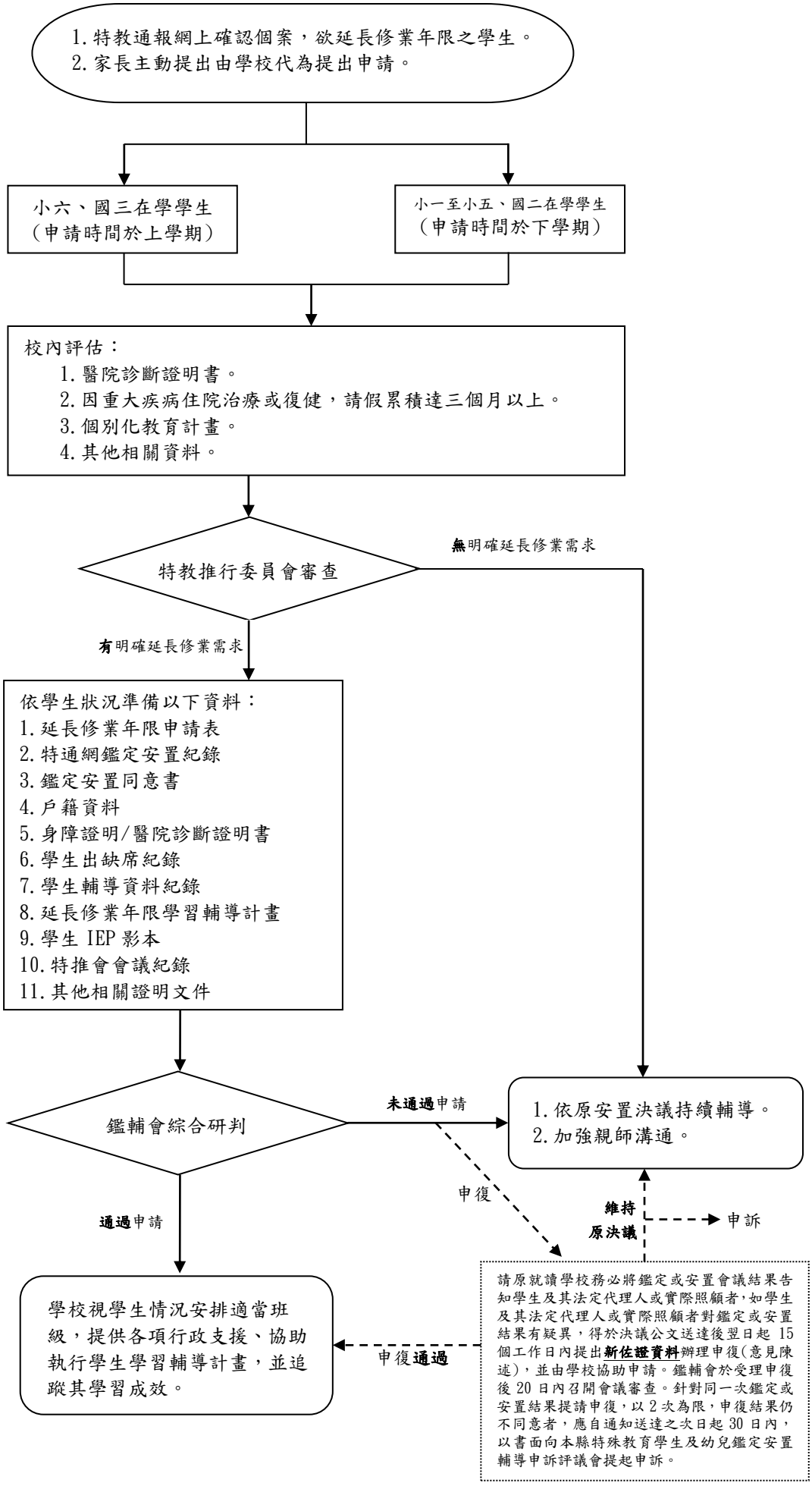彰化縣高級中等以下學校特殊教育學生延長修業年限作業流程(115.07)