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72-13,104. Same; **fund**; **expenses**. All moneys received by a sponsoring district for elementary guidance shall be credited to the elementary guidance fund of such district. The expenses of a sponsoring district attributable to elementary guidance shall be paid from the elementary guidance fund and payment of such expenses shall not be operating expenses of the sponsoring district. Payments from the general fund to a sponsoring district and transfers of money from the general fund of a sponsoring district to the elementary guidance fund shall be operating expenses. **History:** L. 1975, ch. 364, § 2; July 1.