67.61 Board of trustees; cemetery fund; use; reports to council; contents; verification.

Sec. 61. (1) Money raised for any public cemetery authorized by this act, and money received from the sale of lots or from other cemetery operations, shall be paid into the village treasury and constitute the "cemetery fund". The cemetery fund shall be used exclusively for cemetery purposes. The board of trustees shall report to the council annually, on the first Monday in March, and more often when the council requires, all of the following:

(a) For money received into and owing to the cemetery fund, the amount, source, and the payor or debtor.
(b) For expenditures and liabilities incurred, the date, amount, items, and purpose, and to whom paid, and to whom incurred.
(c) Such other matters as the council shall require to be reported.
(2) The report under subsection (1) shall be verified by the oath of the clerk of the board.