

**WORK FARMS, FACTORIES, AND SHOPS (EXCERPT)**  
**Act 78 of 1917**

**801.205 Books of account; contents; quarterly statement.**

Sec. 5. The books of said work farm, factory or shop shall be so kept as to clearly exhibit the state of the inmates, number received and discharged, and the receipts from and the expenditures for and on account of each line of work, and for repairs or improvements and up-keep of the premises. A quarterly statement shall be made out which shall specify minutely all receipts and expenditures; proper vouchers for each expenditure shall accompany each statement, and the statement shall be filed with the county clerk. The accounts of said work farm shall be annually closed and balanced on December thirty-first of each year, giving a full account of the operations of the preceding year.

**History:** 1917, Act 78, Imd. Eff. Apr. 17, 1917;—CL 1929, 17724;—CL 1948, 801.205.