§ 81. Reports. 1. The county commissioner shall make: (a) Such reports and furnish such information to the department with respect to the work of the county social services district as is required by this chapter and the department.

(b) An annual report to the board of supervisors concerning the work of the county social services district and additional reports at such times and covering such facts as the board of supervisors may require.

(c) If any of the cost of assistance and care paid for by the county social services district is charged back to the towns and cities thereof, a report to the county treasurer at the end of the fiscal year, stating the per capita maintenance cost per day in the county home and an itemized statement of the amount to be charged each town and city for the assistance and care given either in the county home or elsewhere to persons residing or found in each town or city and a statement of all expenditures and receipts in behalf of such persons.

(d) Current reports to the city and town social services officers of persons residing in their cities and towns who are in receipt of public assistance and care from the county.

2. A town social services officer shall make:

(a) An annual report to the town board concerning his work and additional reports at such times and covering such facts as the town board may require.

(b) An annual report to the county commissioner and any additional reports at such time and covering such facts as may be required by the county commissioner or the department.

3. A city commissioner of social services shall make:

(a) Such reports to the department with respect to his work as are required by this chapter and the department.

(b) An annual report to the mayor of the city or to any other official or board authorized to receive such report and additional reports at such times and covering such facts as may be required.

4. Such annual reports shall include an itemized statement of all money received by the social services official and all money expended by him, and a detailed statement in regard to the recipients of public

assistance and care. Town and city social services officers shall furnish the county commissioner with all data, relating to their work and persons in receipt of public assistance and care, necessary to enable the county commissioner to make the reports required by the department.