No. 106, A.]

[Published July 10, 1915.

## CHAPTER 366.

AN ACT to amend section 1797m—18 of the statutes, relating to reports by public utilities.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1797m—18 of the statutes is amended to Section 1797m-18. Each public utility shall furnish to the commission in such form and at such times as the commission shall require, such accounts, reports and information as shall show in itemized detail: (1) The depreciation per unit; (2) the salaries and wages separately per unit; (3) legal expenses per unit; (4) taxes and rentals separately per unit; (5) the quantity and value of material used per unit; (6) the receipts from residuals, by-products, services or other sales separately per unit; (7) the total and net cost per unit; (8) the gross and net profit per unit; (9) the dividends and interest per unit; (10) surplus or reserve per unit; (11) the prices per unit paid by consumers; and in addition such other items, whether of a nature similar to those hereinbefore enumerated or otherwise, as the commission may prescribe in order to show completely and in detail the entire operation of the public utility in furnishing the unit of its product or service to the public. Provided that no city or village having a population of less than five thousand according to the last federal census shall be required to report under the provisions of this section except as to earnings, operating expenses including depreciation and maintenance, cost of renewals, extensions and improvements to the property and the nature and amount of service furnished in such detail as the commission shall deem necessary, and provided further that in case of any investigation by the commission upon formal complaint, the commission may require the detailed. reports as to units provided for in this section.

SECTION 2. This act shall take effect upon passage and publication.

Approved July 8, 1915.