**Section 285.2105 Schedule B-12: Analysis of Activity in Property Held for Future Use**

a) Provide an analysis of activity in the account, Property Held for Future Use, for each of the three consecutive years immediately preceding the test year and the test year.

b) Information provided shall include:

1) Year;

2) Beginning balance;

3) Additions;

4) Transfers;

5) Ending balance;

6) Revenue realized from property; and

7) Expenses incurred on property.

c) Supporting work papers shall include an explanation of all additions and transfers. This description shall include:

1) Description of property;

2) Description of transaction; and

3) Amount.