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5. Accounts and notes receivable

	March 31 2015	December 31 2014
Instituto Costarricense de Electricidad (ICE)	\$1,960,188	\$ 668,459
Advance payments to Suppliers	219,835	78,916
Related parties (note 7)	145,665	—
Others	50	127
	\$2,325,738	\$ 747,502

The outstanding balances due from ICE correspond to trade receivables for the sale of electric power. Terms of these accounts receivable extend to 30 days from the corresponding invoice issue dates, are not subject to early-payment discounts, and do not generate interest except for late charges.

As of March 31, 2015 and December 31, 2014, receivable balances were not past due. Based on the collection analysis performed by Management, it has been determined that no impairment existed as of those dates.

6. Property, plant and equipment

	Land	Buildings	Machinery and equipment	Furniture and equipment	Vehicles	Work in process	Total
Cost:							
As of December 31, 2013	\$206,697	\$ 360,976	\$ 7,994,133	\$ 139,285	\$228,632	\$ —	\$8,929,723
Additions	—	1,865	131,088	20,449	37,036	—	190,438
Retirements	—	—	(3,010)	(8,390)	(30,000)	—	(41,400)
As of December 31, 2014	206,697	362,841	8,122,211	151,344	235,668	—	9,078,761
Additions	—	—	97,028	8,098	—	461	105,587
Retirements	(19,915)	—	—	—	—	—	(19,915)
As of March 31, 2015	\$186,782	\$ 362,841	\$ 8,219,239	\$ 159,442	\$235,668	\$ 461	\$9,164,433
Accumulated depreciation:							
As of December 31, 2013	\$ —	\$ 330,870	\$ 7,221,534	\$ 121,519	\$228,632	\$ —	\$7,902,555
Depreciation	—	30,154	188,803	19,044	1,851	—	239,852
Retirements	—	—	(3,010)	(8,390)	(30,000)	—	(41,400)
As of December 31, 2014	—	361,024	7,407,327	132,173	200,483	—	8,101,007
Depreciation	—	47	3,031	698	926	—	4,702
Retirements	—	—	—	—	—	—	—
As of March 31, 2015	\$ —	\$ 361,071	\$ 7,410,358	\$ 132,871	\$201,409	\$ —	\$8,105,709
Carrying amounts:							
As of December 31, 2013	\$206,697	\$ 30,106	\$ 772,599	\$ 17,766	\$ —	\$ —	\$1,027,168
As of December 31, 2014	\$206,697	\$ 1,817	\$ 714,884	\$ 19,171	\$ 35,185	\$ —	\$ 977,754
As of March 31, 2015	\$186,782	\$ 1,770	\$ 808,881	\$ 26,571	\$ 34,259	\$ 461	\$1,058,724

The Company has recognized a decommissioning provision related to its wind farm.

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