

Table of Contents**7. Accounts receivable**

	2014	2013
Instituto Costarricense de Electricidad (ICE)	\$ 668,459	\$ 575,836
Advance payments to suppliers	78,916	45,491
Others	127	17,744
	<b>\$ 747,502</b>	<b>\$ 639,071</b>

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 December 31, 2014 and 2013, 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.

**8. Property, plant and equipment**

	Land	Buildings	Machinery and equipment	Furniture and equipment	Vehicles	Work in process	Total
Cost:							
As of December 31, 2012	\$ 206,697	\$ 323,586	\$ 9,502,442	\$ 130,431	\$ 228,632	\$ 16,184	\$ 10,407,972
Additions	—	21,206	58,153	26,317	—	—	105,676
Reclassification	—	16,184	—	—	—	(16,184)	—
Retirements	—	—	(1,566,462)	(17,463)	—	—	(1,583,925)
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	<b>\$ 206,697</b>	<b>\$ 362,841</b>	<b>\$ 8,122,211</b>	<b>\$ 151,344</b>	<b>\$ 235,668</b>	<b>\$ —</b>	<b>\$ 9,078,761</b>
Accumulated depreciation:							
As of December 31, 2012	\$ —	\$ 299,708	\$ 8,441,471	\$ 115,146	\$ 228,632	\$ —	\$ 9,084,957
Depreciation	—	31,162	339,150	23,736	—	—	394,048
Retirements	—	—	(1,559,087)	(17,363)	—	—	(1,576,450)
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	<b>\$ —</b>	<b>\$ 361,024</b>	<b>\$ 7,407,327</b>	<b>\$ 132,173</b>	<b>\$ 200,483</b>	<b>\$ —</b>	<b>\$ 8,101,007</b>
Carrying amounts:							
As of December 31, 2012	\$ 206,697	\$ 23,878	\$ 1,060,971	\$ 15,285	\$ —	\$ 16,184	\$ 1,323,015
As of December 31, 2013	\$ 206,697	\$ 30,106	\$ 772,599	\$ 17,766	\$ —	\$ —	\$ 1,027,168
As of December 31, 2014	<b>\$ 206,697</b>	<b>\$ 1,817</b>	<b>\$ 714,884</b>	<b>\$ 19,171</b>	<b>\$ 35,185</b>	<b>\$ —</b>	<b>\$ 977,754</b>

The Company has recognized a decommissioning provision related to its wind farm as described in Note 12.

F-431