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Research expenses in 2013 correspond to activities undertaken by the Company in relation to the Project prior to its development.

	2014	2013
Professional services	\$ —	\$2,044,882
Tax stamps for PPA contract with ICE	—	307,695
	\$ —	\$2,352,577

18. Cost of operations

	2014	2013
Taxes and permits	\$ 278,053	\$ —
Employee salaries and benefits	207,231	—
Travel expenses	200,628	—
Donations for land protection (*)	106,328	104,755
Facility and supplies	100,473	—
Professional services	91,349	—
Other donations	61,818	—
Others	54,902	—
Rent of land and equipment	50,908	—
Repair and maintenance of equipment	11,671	—
Certified emission reductions costs	7,746	—
	\$ 1,171,107	\$ 104,755

(*) The Company has agreed to donate an annual amount of US\$100,000 to the Guanacaste Dry Conservation Fund in order to protect the lands on which the Project's electricity transmission lines will be located. The donation is to be adjusted in January of every year based on the Consumer Price Index as published by the U.S. Bureau of Labor Statics. Orosi recognizes the donation as an expense when paid.

19. General and administrative expenses

	2014	2013
Various general and administrative	\$ 115,767	\$ 91,055

20. Income tax

Orosi is subject to income tax, therefore tax returns are prepared and filed with the corresponding tax authorities. The income tax rate in effect for the fiscal years ending December 31, 2014 and 2013 was 30%.

A breakdown of the income tax components presented in the income statement is provided below:

	2014	2013
Recognition and reversal of temporary differences	\$ (68,304)	\$ 1,597,423

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