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The components of the deferred tax assets and liabilities are presented below:

	Statement of financial position		Statement of comprehensive income	
	2014	2013	2014	2013
Deferred tax asset:				
Decommissioning provision	\$ 171,435	\$ 158,269	\$ 13,166	\$ (6,802)
Deferred tax liability:				
Property, plant and equipment	(234,741)	(213,571)	(21,170)	—
	\$ (63,306)	\$ (55,302)	\$ (8,004)	\$ (6,802)

**14. Cost of operations**

	2014	2013
Plant operation expenses	\$ 868,316	\$ 889,223
Materials and supplies	437,088	468,541
Insurance	219,028	214,358
Leasing of land and equipment (Note 16)	166,206	143,036
Plant maintenance	149,352	63,252
Professional services	62,533	80,521
Public utilities	41,805	104,747
Crane maintenance	50,509	34,370
Taxes other than income tax	99,851	32,050
Vehicles	38,064	30,031
Donations	29,000	17,853
Travel	16,979	16,155
Other	80,614	24,824
	\$ 2,259,345	\$ 2,118,961

Most of the plant operation expenses derive from the services rendered by CR Operaciones y Mantenimiento, S.A. (Note 10).

**15. Administrative expenses**

	2014	2013
Professional services	\$ 890,815	\$ 925,994
Plant operation expenses	157,051	160,832
Materials and supplies	18,370	52,060
Travel	3,071	2,922
Other	14,580	4,490
	\$ 1,083,887	\$ 1,146,298

Most of the plant operation expenses derive from the services provided by TCR Holdings, S.A. (Note 10).

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