

Independent Electricity System Operator
Statement of Financial Position
Unaudited

As at (in thousands of Canadian dollars)

June 30, 2021

December 31, 2020

	\$	\$
FINANCIAL ASSETS		
Cash	68,325	79,355
Accounts receivable	92,893	104,951
Long-term investments	58,102	55,570
TOTAL FINANCIAL ASSETS	219,320	239,876
LIABILITIES		
Accounts payable and accrued liabilities (Note 2)	99,952	116,103
Rebates due to market participants	2,459	2,459
Debt (Note 4)	120,000	120,000
Accrued pension liability	22,414	25,120
Accrued liability for employee future benefits other than pension	156,877	150,961
TOTAL LIABILITIES	401,702	414,643
NET DEBT	(182,382)	(174,767)
NON-FINANCIAL ASSETS		
Tangible capital assets	162,030	149,813
Prepaid expenses	10,593	8,695
TOTAL NON-FINANCIAL ASSETS	172,623	158,508
ACCUMULATED DEFICIT		
Accumulated deficit from operations	(26,228)	(31,076)
Accumulated remeasurement gains	16,469	14,817
ACCUMULATED DEFICIT (Note 3)	(9,759)	(16,259)

See accompanying notes to financial statements