Independent Electricity System Operator
Statement of Financial Position
Unaudited

As at (in thousands of Canadian dollars)	September 30, 2021	December 31, 2020
	$	$
FINANCIAL ASSETS		
Cash	55,478	79,355
Accounts receivable	84,706	104,951
Long-term investments	67,986	55,570
TOTAL FINANCIAL ASSETS	**208,170**	**239,876**
LIABILITIES		
Accounts payable and accrued liabilities (Note 2)	89,406	116,103
Rebates due to market participants	13,249	2,459
Debt (Note 4)	120,000	120,000
Accrued pension liability	21,632	25,120
Accrued liability for employee future benefits other than pension	159,788	150,961
TOTAL LIABILITIES	**404,075**	**414,643**
NET DEBT	(195,905)	(174,767)
NON-FINANCIAL ASSETS		
Tangible capital assets	168,488	149,813
Prepaid expenses	11,929	8,695
TOTAL NON-FINANCIAL ASSETS	**180,417**	**158,508**
ACCUMULATED DEFICIT		
Accumulated deficit from operations	(31,998)	(31,076)
Accumulated remeasurement gains	16,510	14,817
ACCUMULATED DEFICIT (Note 3)	**(15,488)**	**(16,259)**

See accompanying notes to financial statements

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