

## **IASB 28E Agreements**

IASB has two consolidated organizations and one related organization that were all formed under Iowa Code Chapter 28E. The consolidated entities are the Iowa School Cash Anticipation Program (ISCAP) and the Iowa Schools Joint Investment Trust (ISJIT), and the related organization is the Iowa School Employee Benefits Association (ISEBA). These entities were formed by the schools coming together to sign and file 28E agreements.

Currently, 372 school corporations have 28E resolutions on file for the ISCAP program and 378 school corporations have 28E resolutions on file for the ISJIT program. The ISEBA program has 256.