

Subsidiary	Date of Incorporation	Date of Dissolution
Iowa Joint Utilities Management Program (IJUMP)	May 1, 2001	May 28, 2009
Iowa Association of School Boards Foundation, Inc. (ISBF)	March 13, 2001	
Iowa School Cash Anticipation Program (ISCAP)	March 15, 1985	
Iowa Schools Employee Benefits Association (ISEBA)	June 29, 1999	
Iowa Schools Joint Investment Trust (ISJIT)	October 1, 1986	
Local Government Services, Inc. (LGS)	November 18, 2005	