

Welcome to Retirement Reporting

This slide show is designed to provide you, the new reporting professional, with an overview of the retirement reporting guidelines, laws, rules, and regulations.

When you have completed your review of this slide show, we suggest that you also review the EMERS Reporting Overview slide show. EMERS (Electronic Monthly Employer Reporting System) is the software used by the employer to report compensation, etc. to the retirement systems.

When you have completed reviewing a specific topic, click the links on the left hand side of the page to progress through the tutorial.

General Retirement System Information

PSRS/PEERS is a pension system that offers two separate plans:

PSRS - for certificated employees meeting the minimum eligibility requirements
PEERS - for non-certificated employees meeting the minimum eligibility requirements

Both plans are 401(a) qualified plans.

Both plans are contributory, meaning the member contributes the required percentage of his/her compensation, and the member's contributions are matched by the employer.

Both plans are defined benefit plans, meaning the benefit received from both plans is based on a member's years of credit, final average salary, and a formula factor set by law.

The main difference between the two plans is the historic treatment of each plan's members for Social Security purposes. Most members of PSRS **do not** pay Social Security taxes (FICA) on compensation subject to retirement contributions. Beginning July 1, 2010, certain members of PSRS may be required to contribute to Social Security. Any PSRS member required to contribute to Social Security is also required by state statute to contribute to PSRS at two-thirds the normal PSRS contribution rate. The employer is required to match, and also contribute to PSRS at two-thirds of the normal PSRS contribution rate on behalf of that member. More information on the "two-thirds" requirement and its effect on a member's benefit can be obtained by having the member contact our Information Center at (800) 392-6848.

For more information on the requirement for some PSRS members to remit contributions to Social Security, contact the Missouri State Social Security Administrator at 218agreements@oa.mo.gov.

Most members of PSRS **do** pay into Medicare. The only members in your district that should not be paying Medicare are those individuals who have had a continuing employment relationship with your district, **and** a continuing PSRS membership, starting prior to April 1, 1986. If an individual has become a member of PSRS since that date, or has changed PSRS-covered employers since that date, the member must contribute to Medicare. Additionally, any PSRS member who is subject to Social Security contributions is required to contribute to Medicare.

PEERS members typically pay both Social Security taxes (FICA) and Medicare, in addition to the required retirement contributions.

[Next Topic: Eligibility Determination](#)

Eligibility Determination

The first decisions to make when employing a new individual, or when an individual changes either positions or certificated status, are:

1. Is the individual is eligible for coverage by one of the retirement plans? and,
2. If so, which one?

The status of an educator certificate is very important in the determination of an individual's eligibility for coverage by PSRS or PEERS. "Inactive" certificates are those certificates, other than Provisional, Temporary Authorization or Voc 1 certificates, that expired on or after August 28, 2003. Any individual who possesses an inactive certificate is still considered certificated for purposes of determining retirement eligibility. An "expired" certificate is either any certificate that expired prior to August 28, 2003, or any expired Provisional or Temporary Authorization certificate, regardless of the expiration date. A certificate that is truly "expired" is not considered certificated for purposes of determining retirement eligibility. You should verify the "inactive" or "expired" status of an educator certificate with the DESE Educator Certification office at (573) 751-0051.

If the individual **does not possess a valid Missouri educator certificate, or possesses a truly "expired" certificate**, PEERS membership is required if the individual is employed to serve at least 20 hours per week on a regular basis in a position that would normally require at least 600 hours of employment per school year, regardless of position. Even if the employee does not work 600 hours in a school year, the employee is still eligible for coverage. If the individual is employed for less than 20 hours per week, then the individual is not eligible for membership.

If the individual **does possess a valid Missouri educator certificate, or a truly "inactive" certificate**, PSRS membership is required if the member is employed on a full-time basis, regardless of position. In addition, membership is required for any individual who **does possess a valid Missouri educator certificate, or a truly "inactive" certificate**, and is employed for at least 17 hours per week on a regular basis in a position that would normally require at least 600 hours of employment per school year, regardless of position. Even if the employee does not work 600 hours in a school year, the employee is still required to be a member of PSRS, unless the member elects, or has elected, PEERS membership within 90 days of the member's first date of eligibility.

Part-Time Employees

A member's eligibility to elect PSRS or PEERS membership if employed on a part-time basis is determined by the date a member first becomes eligible to make such an election. A history of part-time PSRS membership follows.

Prior to August 28, 1991...

PSRS membership was not available to anyone who was not employed full-time and certificated.

Effective August 28, 1991 through August 27, 1997...

State law was changed effective August 28, 1991 to allow any certificated individual who was not employed full-time, but met the PEERS eligibility requirements (at least 20 hours per week on a regular basis) to elect to become a part-time PSRS member. If the election was not made within the first 90 days of eligible employment, PEERS membership was required. The election was a one-time, irrevocable election.

Effective August 28, 1997 through August 27, 2003...

State law was changed effective August 28, 1997 to allow any certificated individual who was not employed full-time, but met the PEERS eligibility requirements (at least 20 hours per week on a regular basis) to elect to become a PEERS member. If the election was not made within the first 90 days of eligible employment, PSRS membership was required. The election was a one-time, irrevocable election, and only applies to those individuals whose first date of eligibility to make the election was on or after August 28, 1997.

Effective August 28, 2003 through the present...

State law was changed effective August 28, 2003 to allow any certificated individual who was not employed full-time, but employed for at least 17 hours per week on a regular basis to elect to become a PEERS member. If the election was not made within the first 90 days of eligible employment, PSRS membership was required. The election was a one-time, irrevocable election, and only applies to those individuals whose first date of eligibility to make the election was on or after August 28, 2003.

Please remember, when making an eligibility determination for an individual, you must consider all regular employment with all PSRS and PEERS covered employers. For example, if you have a custodian who is employed for 15 hours per week at your district, and is also employed for 10 hours per week at a neighboring (PSRS- or PEERS-covered) district, the member is considered to be employed for 25 hours per week, requiring membership in either PSRS or PEERS.

The guidelines above apply to all employees of a school district, ***with the exception of PSRS and PEERS retirees.***

[Next Topic: Retiree Issues](#)

Retiree Issues

Retirees of PSRS and PEERS are treated differently than other employees of PSRS- and PEERS-covered employers. A "retiree" is defined as anyone receiving a retirement benefit from either PSRS or PEERS.

There are limits on the employment of either a PSRS or PEERS retiree by a PSRS- or PEERS-covered employer. (There are no limits on a retiree's employment with an employer not covered by either PSRS or PEERS.) If the retiree exceeds these limits, the retiree is no longer eligible to receive a retirement benefit until employment has stopped for the school year.

If the individual hired either part-time or as a temporary-substitute is a retiree of PEERS, the individual's employment with all PSRS and PEERS covered employers is limited to no more than 550 hours, either on a part-time basis or as a temporary-substitute, during any school year without a loss of benefits.

If the individual hired either part-time or as a temporary-substitute is a retiree of PSRS, there are two limits on the individual's employment with all PSRS and PEERS covered employers:

1. Employment with a PSRS- or PEERS-covered employer is limited to no more than 550 hours, either on a part-time basis or as a temporary substitute, during any school year without a loss of benefits, exactly the same as the limit for PEERS retirees; and
2. The PSRS retiree, through such employment, cannot earn more than 50% of what the individual could have earned, based on education and experience, employed full time in that position with that school district.

The PSRS retiree only has to exceed one of these limits, not both, to become ineligible for benefits.

In addition, effective August 28, 2003, PSRS- and PEERS-covered employers **may employ PSRS retirees**, up to 10% of the district's certificated staff (no more than five) **to teach full time**, and **PEERS retirees**, up to 10% of the district's non-certificated staff (no more than five) **to work full time**, without a loss of benefits, for up to two years, if the statutory requirements are met. The district must:

1. Not have offered early retirement incentives for either of the previous two years,
2. Declare a critical shortage of certificated teachers or non-certificated employees that is active for one year,
3. Post the vacancy or vacancies for at least one month,
4. Solicit applications through the local newspaper, other media, or teacher education programs,

5. Make a good faith effort to fill positions with non-retired, certificated teachers or non-retired, non-certificated employees, and
6. Determine there is an insufficient number of eligible applicants for the advertised position(s).

If a retiree is hired full time under the provisions of this statute (Section 169.596, RSMo), the employer must make the normally required **employer contributions** on compensation paid to these full-time retirees. Effective July 1, 2006, a retiree cannot fill the position of superintendent under the "critical shortage" statute.

Based on information received from the Missouri State Social Security Administrator, it is our understanding that the earnings of all PSRS retirees, regardless of position or manner in which the retiree is employed, are subject to Social Security.

None of these requirements and limitations applies if the retiree is not an "employee" of the district. If the retiree meets the [IRS definition of an "independent contractor"](#), then the retiree is not an employee.

[Next Topic: Retirement Compensation](#)

Retirement Compensation

Retirement compensation is defined as all **earnings**, by a **member**, as an **employee**, of a **covered employer**.

The easy way to think of compensation is to start with what is earned by the member. If the member earns it, the member remits contributions on the earnings, with one addition, and five exceptions.

The Addition

Compensation includes the amount of any employer-paid medical, dental and vision insurance premiums paid on behalf of the member. It also includes any employer-paid annuity in lieu of medical, dental or vision insurance premiums on behalf of the member. This does not include any amount paid by the member for insurance coverage, and does not include employer-paid insurance for family coverage, or other items, such as disability insurance or life insurance.

The Exceptions

Compensation for retirement purposes does **not** include the following types of payments:

1. Any payment earned as a true "independent contractor." These payments are not earned by an "employee" of the district, and therefore do not meet the initial criteria outlined above.
2. Any payment made by an entity that is not a covered employer of PSRS or PEERS. If an employer pays compensation to one of your district's employees, it is not a payment made by a "covered employer," and therefore does not meet the initial criteria outlined above.
3. Any payment of *awards, bonuses, and retirement incentives*. These types of payments are specifically excluded from retirement compensation by state statute, and therefore are not included.
4. Any payment for unused sick or vacation time. If your district pays for or "buys back" unused sick or vacation days, either annually or at termination, these payments are not included in retirement compensation.
5. Any payment of fringe benefits, with the exception of employer-paid medical, dental and vision insurance premiums on behalf of the member, are specifically excluded from retirement compensation by state statute, and therefore are not included. Examples include travel expense reimbursement, car allowances, per diem payments, etc.

As a general rule, if you pay an employee who is eligible for membership in either PSRS or PEERS and the payment does not meet one of the exceptions listed above, the payment should be included in compensation, and contributions should be withheld and remitted to the appropriate system.

[Next topic: Retirement Contributions](#)

Retirement Contributions

Retirement contributions are due on all [retirement compensation](#) earned by a member at your district.

Contribution rates are set annually by the PSRS/PEERS Board of Trustees, after the annual actuarial review of each pension plan is completed.

For the 2010-2011 school year:

- The PSRS contribution rate is **14.00%** of compensation.
- The PSRS/Social Security-covered contribution rate is **9.33%** of compensation.
- The PEERS contribution rate is **6.63%** of compensation.

For the 2011-2012 school year:

- The PSRS contribution rate is **14.50%** of compensation.
- The PSRS/Social Security-covered contribution rate is **9.67%** of compensation.
- The PEERS contribution rate is **6.86%** of compensation.

Employers are required to withhold contributions from eligible compensation and to report and remit them by the 10th of the month following the month in which a payroll is processed.

Retirement contributions remitted on current year compensation are sheltered from income taxes by the Employer Pick Up Rule, IRC 414(h)(2). Contributions should not be included in taxable income for either federal or state purposes, but should be included in the compensation reported to the Social Security Administration, and to PSRS and PEERS.

Remember, effective July 1, 2010, any PSRS member required to contribute to Social Security will contribute only two-thirds of the normal PSRS contribution rate.

[Next Topic: Credit](#)

Credit

Credit is issued annually to members, based on the compensation reported for the member for the entire school year.

Credit is determined using what we refer to as the "salary over salary" method. For both PSRS and PEERS, credit is calculated by dividing the total [retirement compensation](#) (less any Career Ladder earnings and employer paid insurance premiums) earned by a member during a school year by the Annual Base Salary reported for the member by the district. The Annual Base Salary is calculated differently for members of PSRS and PEERS.

The Annual Base Salary for PSRS Members is defined as the amount expected to be earned by the member (less Career Ladder and employer-paid insurance) as employed by that district, in that position, based on the member's education and experience, full-time, for the full school year. The Annual Base Salary includes whatever extra duty pay, etc., is expected to be earned by the member when first reported for the school year.

The Annual Base Salary for PEERS Members is defined as the minimum expected to be earned by the member (less Career Ladder and employer-paid insurance), in the manner in which the member is employed, for the full school year.

Annual Base Salaries must be reported each school year for each member for whom contributions have been remitted and compensation reported. The best time to report Annual Base Salaries is right after completion of the first complete payroll for the school year, usually each September. In addition, if an individual starts after this point, an Annual Base Salary should be reported for that individual with the next payroll sent through EMERS.

When determining an Annual Base Salary:

- The Annual Base Salary should always reflect the **entire term of the position**.
 - For example, if a teacher, who is usually a nine-month employee, is hired to work the second semester only, the Annual Base Salary for that teacher should be reported as what that teacher would have earned for the entire nine months, not just the second semester.
- For PSRS members, the Annual Base Salary should **always reflect the full-time compensation**, even if the member is only employed on a part-time basis. This allows our office to determine proportional credit for part-time PSRS members.
- For PEERS members, the Annual Base Salary should always reflect the manner in which an individual is employed.
 - For example, if a cook's position is for four hours per day, nine months per year, then the Annual Base Salary should be determined based on those employment conditions. If the cook was employed six hours per day, nine months per year, then the Annual Base Salary reported would reflect the additional hours.

- The Annual Base Salary should not be changed (unless originally reported erroneously) unless the member has a salary rate decrease caused by a change in the terms of the member's employment.
 - PEERS example, if the member's Annual Base Salary was originally reported based on eight hours of employment, and the terms of employment change requiring the member to work only six hours per day, the Annual Base Salary should be changed (lowered) to reflect the lower employment requirement.

Credit for PSRS members is not affected by any required contributions to Social Security.

[Next Topic: Sick Leave/Workers' Compensation Law](#)

Sick Leave/Workers' Compensation Law

[Section 169.595, RSMo.](#) enables a member of either System to remit contributions on time docked, as long as the reason for the unpaid leave was either covered by the employer's sick leave policy, or by Workers' Compensation.

The contributions remitted under this section of the law cannot be tax sheltered, as they are optional contributions. These contributions must be reported and remitted by the employer within two years of the end of the school year in which the covered absence occurred.

For example, a nine-month (36-week) teacher, who earns \$1,000 per week, or \$36,000 per year, is docked for six weeks (\$6,000) for medical leave. If the member does nothing, her credit for the year would be 0.8 (30,000/36,000). This law allows the member to remit contributions (compensation docked times contribution rate for that school year, or $\$6,000 \times 13.5\% = \810) on the \$6,000 she was docked, since the absence was covered by the employer's sick leave policy. This, in essence, allows the member to "buy back" the compensation docked, and she then receives a full 1.0 credit (36,000/36,000). The employer is required by law to match the member's contributions, and remit the full amount due by the due date.

When providing this information to the member, please have the member contact our office with questions, and we can help them decide if this is something that they can, or should, take advantage of.

If your district participates in the DESE Career Ladder Program, your next topic is [Career Ladder Reporting](#).

If your district does not participate in the DESE Career Ladder Program, please visit the final section called [Final Thoughts on Retirement Reporting](#).

Career Ladder Reporting

If your district participates in the DESE Career Ladder Program, the following apply:

1. Career Ladder earnings are included in retirement compensation, and subject to contributions,
2. Career Ladder is not included in the Annual Base Salary reported to PSRS each year,
3. **Career Ladder earnings should always be processed in a separate payroll**, so that the batch can be coded as a Career Ladder batch in the EMERS program, and
4. **Career Ladder earnings must be reported for the school/fiscal year in which they are earned, not necessarily when the compensation is paid.**

For the 2010-2011 school year, DESE is not funding a Career Ladder program. Only DESE-funded Career Ladder Programs should be reported through EMERS as "Career Ladder." Since there is no DESE Career Ladder Program for 2011-2012, no Career Ladder batches should be sent to PSRS through EMERS.

If an employer is sponsoring its own Career Ladder program, those earnings should be reported as any other earnings for the member. If known at the beginning of the school year, the amount should be included in the Annual Base salary reported for the member. Also, it is not necessary to report these earnings in a separate payroll

[Next Topic: Final Thoughts on Retirement Reporting](#)

Final Thoughts on Retirement Reporting

Thanks for taking the time to review the basic retirement reporting concepts through this tutorial. Please remember that, any time you have a question, or need any other retirement reporting assistance, you can contact your Employer Service Representative (ESR) who will be happy to help.

ESR contact information is listed below:

ESR	Toll Free Phone Number	E-Mail Address	District Listing
Dellanta Butler	(888) 391-6931	dbutler@psrsmo.org	Dellanta's Districts
Christy Dill	(888) 391-6926	cdill@psrsmo.org	Christy's Districts
Rhonda Elliott	(888) 391-6901	relliott@psrsmo.org	Rhonda's Districts
Janie Herod	(888) 391-6967	jherod@psrsmo.org	Janie's Districts
Kori Glascock	(888) 391-6922	kglascock@psrsmo.org	Kori's Districts
Mary Knaebel	(888) 391-6962	mknaebel@psrsmo.org	Mary's Districts
Becky West	(888) 391-6906	bwest@psrsmo.org	Becky's Districts

Other Contacts:

Carol Cox, Assistant
(888) 391-6925
ccox@psrsmo.org

Amanda Bryant, Supervisor
(888) 391-6963
abryant@psrsmo.org

Jeff Russler, Director
(888) 391-6961
jrussler@psrsmo.org

Dellanta's Districts

Albany R-III Schools
Arcadia Valley R-II Schools
Ava R-I Schools
Avilla R-XIII Schools
Bayless School District
Bellevue R-III School District
Boncl R-X Schools
Brentwood Public Schools
Cainsville R-I Schools
Carthage R-IX Schools
Concordia R-II Schools
Dadeville R-II Schools
Everton R-III Schools
Fair Grove R-X Schools
Fairview R-XI Schools
Gasconade C-4 Schools
Gasconade Co. R-I Schools
Gasconade Co. R-II Schools
Gilman City R-IV Schools
Glasgow School District
Glenwood R-VIII Schools
Grain Valley R-V Schools
Grandview C-4 Schools
Grundy Co R-V Schools
Hermitage R-IV Schools
Hickory County R-I Schools
Howell Valley R-I Schools
Iron Co. C-4 School District
Jennings School District
Joplin R-VIII Schools
Junction Hill C-12 Schools
King City R-I Schools
Knox Co. R-I Schools
Laclede Co. R-I Schools
Laclede County C-5 Schools
Lafayette Co. C-1 Schools
Laredo R-VII Schools
Lebanon R-III School Dist
Lexington R-V Schools
Logan-Rogersville R-VIII Schools
Lonedell R-XIV Schools
Luray 33 Public Schools
Mark Twain R-VIII Schools

Mtn. View-Birch Tree R-3 Schools
New Franklin R-1 Schools
New Haven Public Schools
North Harrison Co. R-3 Schools
Odessa R-VII Schools
Ozarks Technical Comm. College
Parkway C-2 Schools
Plainview R-VIII Schools
Pleasant View R-VI Schools
Revere C-3 Schools
Richards R-V Schools
Richwoods R-VII School Dist
Ridgeway R-V Schools
Santa Fe R-X Schools
Skyline R-II Schools
South Harrison Co. R-2 School District
South Iron Co. R-I School Dist
Spickard R-II Schools
Spring Bluff R-XV Schools
Springfield R-XII Schools
St. Clair R-XIII Schools
Stanberry R-II Schools
State Fair Community College
Strafford R-VI Schools
Strain-Japan R-XVI Schools
Sullivan C-2 School District
Three Rivers Community College
Trenton R-IX School District
Washington Public Schools
Weaubleau R-III Schools
Webb City R-VII Schools
Wellington-Napoleon R-IX Sch.
Wheatland R-II Schools
Willow Springs R-IV Schools

Christy's Districts

Adair Co. R-1 School District
Adair County R-II School District
Avenue City R-IX School District
Blackwater R-II Schools
Boonville R-I Schools
Braymer C-4 Schools
Breckenridge R-I Schools
Brunswick R-II Schools
Buchanan Co. R-IV Schools
Camdenton R-III Schools
Cassville R-IV Schools
Centralia R-VI Schools
Climax Springs R-IV Schools
Columbia Public Schools
Community R-VI Schools
Cooper Co. R-IV Schools
Cowgill R-VI Schools
East Buchanan Co C-1 Schools
East Carter Co. R-II Schools
El Dorado Springs R-II Schools
Exeter R-VI Schools
Fairfax R-III School District
Ft. Zumwalt R-II Schools
Gilliam C-4 Schools
Golden City R-III Schools
Hallsville R-IV School District
Hardeman R-X Schools
Harrisburg R-VIII Schools
Hazelwood R-I Schools
Jefferson College
Keytesville R-III Schools
Kingston Public Schools
Kirksville R-3 School District
Lamar R-I School District
Leopold R-III Schools
Liberal R-II Schools
Lincoln R-II Schools
Lindbergh R-VIII Schools
Macks Creek R-5 Schools
Meadow Heights R-II Schools
Mexico Public Schools
Mirabile C-1 Schools
Missouri City Public Schools

MO High School Act. Assoc.
MO State Teachers Association
Monett R-I Schools
Neelyville R-IV Schools
New York R-IV Schools
North Andrew Co. R-VI School District
Northwestern R-I Schools
Otterville R-VI Schools
Pilot Grove C-4 Schools
Polo R-VII Schools
Poplar Bluff R-I Schools
Prairie Home R-V School District
Purdy R-II Schools
Rock Port R-II School District
Salisbury R-IV Schools
Savannah R-III School District
Shell Knob School District
Southern Boone Co R-I Schools
Southwest R-V Schools
St. Joseph Public Schools
St. Louis Community College
Stockton R-I Schools
Stoutland R-II Schools
Sturgeon R-V Schools
Tarkio R-I School District
Twin Rivers R-X Schools
Van Buren R-I Schools
Van-Far R-I Schools
Warsaw R-IX Schools
Wheaton R-III Schools
Woodland R-IV Schools
Zalma R-V Schools

Rhonda's Districts

Aurora R-VIII Schools
Bevier C-4 Schools
Blue Springs R-IV Schools
Bolivar R-I Schools
Bowling Green R-I Schools
Bradleyville R-I Schools
Cameron R-I Schools
Cass Co. R-V Schools
Clark Co. R-I Schools
Clarkton C-4 Schools
Clever R-V Schools
Clinton Co. R-III Schools
Cole Co. R-V School District
Coop. Sch. Dist. of St. Louis
Couch R-I Schools
Crawford County R-II Schools
Drexel R-IV Schools
East Prairie R-II Schools
Fordland R-III Schools
Fredericktown R-I Schools
Gainesville R-V Schools
Hannibal 60 Public Schools
Hayti R-II Schools
Higbee R-VIII Schools
Houston R-I Schools
Jefferson City Public Schools
LaPlata R-II Schools
Lathrop R-II Schools
Lesterville R-IV Schools
Liberty Public School District
Licking R-VIII Schools
Louisiana R-II Schools
Marceline R-V School District
Marshall Public Schools
Maysville R-I Schools
Mid-Buchanan Co R-V Schools
Midway R-I Schools
Miller R-II Schools
Mineral Area Community College
Moberly Public Schools
Morgan Co. R-I Schools
Mt. Vernon R-V Schools
N. St. Francois R-I Schools

Naylor R-II School District
NE Nodaway Co. R-V Schools
Newtown-Harris R-III Schools
North Daviess Co R-III Schools
Pattonsburg R-II Schools
Pike County R-III Schools
Plato R-V Schools
Platte County R-III School District
Portageville Schools
Princeton R-V Schools
Public School Retirement System
Putnam Co. R-I Schools
Renick R-V Schools
Ripley Co. R-IV Schools
Riverview Gardens Schools
Rockwood R-VI Schools
Rolla School District
Salem R-80 School District
Scotland Co. R-I School District
Senath-Hornersville C-8 School
Slater Public Schools
St. James R-I Schools
Ste. Genevieve R-II Schools
Steelville R-III Schools
Sweet Springs R-VII Schools
Thayer R-II Schools
Tipton R-VI School District
University City Public Schools
Verona R-VII Schools
West Platte Co. R-II Schools
Worth Co. R-III Schools
Wright City R-II School Dist

Janie's Districts

Alton R-IV Schools
Belton 124 Public Schools
Bismarck R-V Schools
Cabool R-IV Schools
Campbell R-II Schools
Caruthersville 18 Schools
Chaffee R-II Schools
Charleston R-I Schools
Clarksburg C-2 Schools
Clearwater R-I Schools
Cole County R-I School District
Crawford Co. R-I Schools
East Central College
East Lynne Public Schools
Elsberry R-II Schools
Excelsior Springs 40 Schools
Fair Play R-II Schools
Francis Howell R-III Schools
Gallatin R-V Schools
Gorin R-III Schools
Green Forest R-II Schools
Greenfield R-IV Schools
Halfway R-III Schools
Hillsboro R-III Schools
Humansville R-IV Schools
Hurley R-I Schools
Jefferson C-123 Schools
Kearney R-1 Schools
Kelso C-7 Schools
Kirbyville R-VI School District
Ladue Public Schools
Lee's Summit R-VII Schools
Linn Co. R-I Schools
Macon Co. R-1 Schools
Malden R-I Schools
Maries Co. R-I Schools
Maries Co. R-II Schools
Maryville R-II Schools
McDonald Co. C-1 Schools
Metropolitan Community College
Miami R-1 Schools
Moberly Area Community College
Montgomery Co. R-II Schools

Morgan County R-II Schools
NE Randolph R-IV School District
Niangua R-5 Schools
Nodaway-Holt R-VII Schools
North Nodaway Co. R-VI Schools
North Wood R-IV Schools
Oak Hill R-I Schools
Orearville R-IV Schools
Osage Co. R-II Schools
Palmyra R-I Schools
Park Hill Schools
Pemiscot Co. R-III Schools
Pemiscot Co. Special Schools
Perry County 32 Schools
Pleasant Hope R-VI Schools
Potosi R-III Schools
Reeds Spring R-IV School District
Ripley Co. R-III Schools
Ritenour Public Schools
Schuyler County R-I Schools
Scott City R-I Schools
Scott County Central Schools
Sikeston R-VI Schools
Stewartville C-2 Schools
Strasburg C-3 Schools
Success R-VI Schools
Taneyville R-II Schools
W. St. Francois R-IV Schools
West Nodaway Co. R-I Schools
Westran R-I Schools
Winfield R-IV Schools

Kori's Districts

Affton 101 Schools
Altenburg 48 Schools
Appleton City R-II Schools
Ash Grove R-IV Schools
Atlanta C-3 Schools
Bosworth R-V Schools
Bronaugh R-VII Schools
Bucklin R-II Schools
Bunker R-III Schools
Callao C-8 Schools
Cape Girardeau Public Schools
Carl Junction R-I Schools
Carrollton R-VII Schools
Centerville R-I Schools
Crowder College
Crystal City Public Schools
Delta C-7 Schools
Delta R-V Schools
DeSoto Public Schools
Eminence R-I Schools
Ferguson-Florissant R-2 School
Festus R-VI Schools
Fox C-6 Schools
Franklin Co. R-II Schools
Grandview R-II Schools
Hale R-I Schools
Hartville R-II Schools
High Point R-III Schools
Holliday C-2 Schools
Independence Public Schools
Jackson R-II Schools
Jasper Co. R-V Schools
Jefferson Co R-VII Schools
Kirkwood R-VII Schools
Lone Jack C-6 Schools
Lutie R-VI Schools
Macon Co. R-IV Schools
Madison C-3 School District
Manes R-V Schools
Mansfield R-IV School Dist
Maplewood-Richmond Heights Sch
Marion Co. R-II Schools
Marquand Zion R-VI Schools

Meadville R-IV Schools
Meramec Valley R-III Schools
Middle Grove C-1 Schools
MO Council of School Administrators
Moniteau Co. C-1 Schools
Moniteau Co. R-V Schools
Mountain Grove R-III Schools
Nell Holcomb R-IV Schools
Nevada R-V Schools
Norborne R-VIII Schools
North Kansas City Schools
North Mercer Co. R-III Schools
Northeast Vernon Co. R-I
Northwest R-I School District
Norwood R-I Schools
Oak Grove R-VI Schools
Oak Ridge R-VI Schools
Oregon-Howell R-III Schools
Osceola School District
Phelps Co. R-III School District
Republic R-III Schools
Risco R-II Schools
Roscoe C-1 Schools
Sarcoxie R-II Schools
Sheldon R-VIII Schools
Silex R-I Schools
South Nodaway R-IV School District
Southern Reynolds R-II Schools
St. Charles Co. R-VI Schools
Sunrise R-IX Schools
Thornfield R-I Schools
Tina-Avalon R-II School District
Union R-XI Schools
Walnut Grove R-V Schools
Wellston Public Schools
West Plains R-VII Schools
Willard R-II School District
Winona R-III Schools

Mary's Districts

Adrian R-III School District
Advance R-IV Schools
Ballard R-II Schools
Bell City R-II Schools
Bernie R-XIII Schools
Billings R-IV Schools
Bloomfield R-XIV Schools
Butler R-V Schools
Calhoun R-VIII Schools
Center Public Schools
Chadwick R-I Schools
Chilhowee R-IV Schools
Chillicothe R-II Schools
Clayton School District
Clinton School District
Craig R-III Schools
Crocker R-II Schools
Davis R-XII Schools
Dept. of Elem. & Secondary Ed.
Dexter R-XI Schools
Diamond R-IV Schools
Division of Youth Services
Dixon R-1 Schools
Dunklin R-V School District
East Newton Co. R-VI Schools
Eldon R-I Schools
Fort Osage R-I Schools
Fulton Public Schools
Green Ridge R-VIII Schools
Hardin-Central C-2 Schools
Henry County R-I Schools
Hickman Mills C-1 Schools
Holden R-III Schools
Hudson R-IX Schools
Hume R-VIII Schools
Iberia R-V Schools
Johnson Co. R-VII Schools
Kingsville R-I Schools
Knob Noster R-VIII Schools
LaMonte R-IV Schools
Laquey R-V Schools
Lawson R-XIV Schools
Leesville R-IX Schools

Leeton R-X Schools
Livingston Co. R-III Schools
Miami R-I School District
Miller County R-III Schools
MO Southern State University
Montrose R-XIV Schools
Mound City R-II Schools
Neosho R-V Schools
New Bloomfield R-III Schools
Nixa R-II Schools
Normandy Public Schools
North Callaway Co R-I School District
North Central Missouri College
Orchard Farm R-V Schools
Orrick R-XI Schools
Ozark R-VI Schools
Pattonville R-III Schools
Pettis Co. R-V Schools
Pettis Co. R-XII Schools
Puxico R-VIII Schools
Rich Hill R-IV Schools
Richland R-4 Schools
Richland R-I Schools
Richmond R-XVI Schools
School of the Osage R-II
Sedalia 200 School District
Seneca R-VII Schools
Shawnee R-III Schools
Smithton R-VI Schools
South Callaway R-II School Dist
South Holt Co. R-1 Schools
Spokane R-VII Schools
St. Elizabeth R-IV Schools
Stet R-XV Schools
SW Livingston Co. R-1 Schools
Swedeborg R-III School District
Truman State University
Valley Park School District
Warrensburg R-VI Schools
Waynesville R-VI Schools
Webster Groves Public Schools
Wentzville R-IV Schools
Westview C-6 Schools

Becky's Districts

Bakersfield R-IV Schools
Blair Oaks R-II School Dist
Blue Eye R-V Schools
Branson R-IV School District
Brookfield R-III Schools
Canton R-V Schools
Central R-III Schools
Cole Camp R-I School District
Cooter R-IV Schools
Crane R-III Schools
Dallas County R-I Schools
Dent-Phelps R-III Schools
Doniphan R-I Schools
Dora R-III Schools
Farmington R-VII Schools
Fayette R-3 Schools
Forsyth R-III Schools
Galena R-II Schools
Gideon 37 Public Schools
Green City R-I Schools
Greenville R-II Schools
Hamilton R-II Schools
Hancock Place Public Schools
Harrisonville R-IX Schools
Holcomb R-III Schools
Hollister R-V Schools
Kennett 39 Public Schools
Kingston K-14 School District
Lakeland R-III School District
Lewis County C-1 Schools
Lockwood R-I Schools
Malta Bend R-V Schools
Marion C. Early R-5 Schools
Marionville R-IX Schools
Marshfield R-I Schools
Mehlville R-IX Schools
Milan C-2 Schools
Moniteau Co. R-I Schools
Monroe City R-I Schools
New Madrid Co. R-I Schools
Newburg R-II Schools
North Pemiscot R-I Schools
North Platte Co. R-1 Schools

Oran R-III Schools
Osage County R-I Schools
Osage County R-III Schools
Osborn R-O Schools
Paris R-II School District
Pierce City R-VI Schools
Pleasant Hill R-III School Dist
Ralls Co. R-II Schools
Raymondville R-VII Schools
Raymore-Peculiar R-II Schools
Raytown C-2 Schools
Scott Co. R-IV Schools
Seymour R-II Schools
Shelby Co. C-1 School Dist
Shelby Co. R-IV Schools
Sherwood Cass R-VIII Schools
Smithville R-II Schools
South Pemiscot Co. R-V Schools
Southland C-9 School District
Sparta R-III Schools
Special School Dist-St. Louis
St. Charles Comm. College
Summersville R-II Schools
Tri-County R-VII Schools
Troy R-III Schools
Union Star R-II Schools
Valley R-VI Schools
Warren Co. R-III Schools
Wellsville Middletown R-1 School
Windsor C-1 Schools
Winston R-VI Schools