**Montana Association of School Business Officials**

This document is intended to serve as a communication tool to assist the school district administrative team with collaboration, planning and agreement on how certain duties and responsibilities can be most efficiently and effectively carried out to ensure compliance with board policy and state and federal rules and regulations. The School Business Official (SBO), district superintendent, and board chair are encouraged to review this list each year following the organizational meeting in May. It is not conclusive and many other duties may be added. Links to state law are provided where applicable.

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| **Board Policies** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Advise on financial and budgetary policies |  |  |  |  |  |
| Evaluate business related policies |  |  |  |  |  |
| Maintain policy manual |  |  |  |  |  |
| Annual review of policy manual |  |  |  |  |  |
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| **Board Meetings** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Attend all board meetings |  |  |  |  | [20-3-325, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0030/section_0250/0200-0030-0030-0250.html) |
| Notify trustees of meetings  |  |  |  |  | [20-3-325, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0030/section_0250/0200-0030-0030-0250.html) |
| Record the minutes of all meetings and transactions |  |  |  |  |  |
| Provide orientation for new trustees |  |  |  |  |  |
| Develop the board agenda |  |  |  |  |  |
| Distribute board agenda |  |  |  |  |  |
| Provide appropriate data for agenda |  |  |  |  |  |
| Provide minutes for media |  |  |  |  |  |
| Inform staff of board procedures |  |  |  |  |  |
| Provide notice for all meetings of the board including committee meetings |  |  |  |  |  |
| Schedule the budget meeting |  |  |  |  | [20-9-115, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0010/section_0150/0200-0090-0010-0150.html) |
| Prepare & Submit TFS on Behalf of the Board to the OPI  |  |  |  |  |  |
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| **Public Relations** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Assist the trustees in interpreting, presenting and planning school financial programs |  |  |  |  |  |
| Prepare materials for distribution  |  |  |  |  |  |
| Release information to press, radio & other media |  |  |  |  |  |
| Address civic organizations, parent, faculty, and employee groups |  |  |  |  |  |
| Participate in service organizations and activities |  |  |  |  |  |
| Recommend written policy for process in communicating with the media |  |  |  |  |  |
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| **Student Data** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Maintain permanent record of all students |  |  |  |  |  |
| Maintain register of all pupil attendance |  |  |  |  |  |
| Complete enrollment reports |  |  |  |  |  |
| AIM Reporting |  |  |  |  |  |
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| **Elections** (see [OPI website)](http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/Elections) | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Serve as election administrator  |  |  |  |  | Use OPI Election Calendar and Election Handbook |
| Appoint assistant election administrator, if needed |  |  |  |  |
| Schedule meeting for trustees to pass resolution calling for an election |  |  |  |  |  |
| Prepare ballots for elections |  |  |  |  |  |
| Notify election judges |  |  |  |  |  |
| Publish notice of Trustee and/or levy election(s) |  |  |  |  |  |
| Provide financial information for levy and bond elections |  |  |  |  |  |
| Provide supplies for elections |  |  |  |  |  |
| Compile information to provide for certification of election returns |  |  |  |  |  |
| Maintain the OPI Board of Trustees Repository |  |  |  |  |  |
| **Human Resource Management** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Recruit personnel for positions in business functions |  |  |  |  |  |
| Order background checks |  |  |  |  |  |
| Perform reference checks |  |  |  |  |  |
| Provide information relative to working conditions, benefits, policy and procedures |  |  |  |  |  |
| Maintain permanent records of all district employees |  |  |  |  |  |
| Maintain records of sick leave, vacation, leaves of absence, etc. |  |  |  |  |  |
| Maintain individual earnings records and payroll withholding records |  |  |  |  |  |
| Maintain personnel files following guidelines |  |  |  |  |  |
| Maintain records of teacher certification |  |  |  |  |  |
| Obtain substitutes and part‑time employees as needed |  |  |  |  |  |
| Co‑sign personnel contracts |  |  |  |  |  |
| Provide for in-service training |  |  |  |  |  |
| Perform staff evaluations |  |  |  |  |  |
| Process workers comp issues |  |  |  |  |  |
| Process unemployment issues |  |  |  |  |  |
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| **Negotiations** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Serve on management team when needed |  |  |  |  |  |
| Prepare pertinent fiscal data for management team |  |  |  |  |  |
| Record minutes of negotiation sessions as needed |  |  |  |  |  |
| Share appropriate information with employee unit |  |  |  |  |  |
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| **Financial Planning and Budgets** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Prepare budget forecasts |  |  |  |  |  |
| Prepare Intent to Increase Non-Voted Levy resolution due March 31 |  |  |  |  | [20-9-116, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0010/section_0160/0200-0090-0010-0160.html) |
| Provide financial information for budget preparation |  |  |  |  |  |
| Provide receipt estimates ‑ must be knowledgeable in tax levies and other resources |  |  |  |  |  |
| Provide expenditure information |  |  |  |  |  |
| Prepare financial and statistical reports for administration and board of trustees |  |  |  |  |  |
| Prepare final budgets |  |  |  |  |  |
| Present budget information to board |  |  |  |  |  |
| Present budget information to staff |  |  |  |  |  |
| Monitor the budget ‑ notify budget directors and trustees of budget balances, etc. |  |  |  |  |  |
| Maintain fiscal relationships with other governmental entities (county superintendent, county treasurer, OPI, etc.) |  |  |  |  |  |
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| **Technology** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Recommend systems and programs for business functions |  |  |  |  |  |
| Prepare forms for use by system |  |  |  |  |  |
| Operate system for payroll |  |  |  |  |  |
| Operate system for accounts payable |  |  |  |  |  |
| Operate system for fund accounting |  |  |  |  |  |
| Operate system for inventory and update annually |  |  |  |  |  |
| **Accounting Management** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Maintain records of all funds as required by law |  |  |  |  | [20-3-325, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0030/section_0250/0200-0030-0030-0250.html) |
| Maintain records of all receipts and disbursements |  |  |  |  | [20-3-325, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0030/section_0250/0200-0030-0030-0250.html) |
| Write warrants for all approved claims |  |  |  |  | [20-9-213, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0020/section_0130/0200-0090-0020-0130.html) |
| Co‑sign all operating fund warrants |  |  |  |  | [20‑9‑221, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0020/section_0210/0200-0090-0020-0210.html) |
| Prepare claims |  |  |  |  |  |
| Prepare payroll |  |  |  |  |  |
| Deposit funds |  |  |  |  |  |
| Maintain records of student activity funds |  |  |  |  |  |
| Sign student activity fund checks  |  |  |  |  |  |
| Reconcile county treasurer statements and bank statements |  |  |  |  |  |
| Maintain records of all grant funds |  |  |  |  |  |
| Recommend accounting systems and equipment |  |  |  |  |  |
| Recommend personnel for accounting |  |  |  |  |  |
| Prepare consolidated grant application |  |  |  |  |  |
| Encumber expenditures and liabilities |  |  |  |  |  |
| Reconcile Fund 15 Miscellaneous Programs |  |  |  |  |  |
| Reconcile Student Activity Fund |  |  |  |  |  |
| Prepare Impact Aid application, if applicable |  |  |  |  |  |
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| **Audits** [(20-9-213, MCA)](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0020/section_0130/0200-0090-0020-0130.html) | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Perform pre‑audit or internal auditing procedures |  |  |  |  |  |
| Perform post‑audit responsibilities |  |  |  |  |  |
| Respond to audit findings and recommendations |  |  |  |  |  |
| Schedule annual audit |  |  |  |  |  |
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| **Cash Management and Debt Service** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Recommend investment of funds |  |  |  |  | [20-9-213, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0020/section_0130/0200-0090-0020-0130.html) |
| Notify county treasurer of investments |  |  |  |  |  |
| Maintain bond and note register |  |  |  |  |  |
| Maintain register of bond maturities and debt payments |  |  |  |  |  |
| Budget for debt service payments |  |  |  |  |  |
| Provide for payment of principal and interest |  |  |  |  |  |
| Maintain petty cash and stamps |  |  |  |  |  |
| Provide in-service training on cash procedures |  |  |  |  |  |
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| **Purchasing and Supply Management** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Serve as purchasing agent for district |  |  |  |  |  |
| Develop specifications for supplies and equipment |  |  |  |  |  |
| Call for bids per legal requirements  |  |  |  |  |  |
| Provide purchase order forms |  |  |  |  |  |
| Maintain central stores |  |  |  |  |  |
| Approve purchase orders to determine budget authorization |  |  |  |  |  |
| Develop purchase order procedures |  |  |  |  |  |
| Organize staff committees to develop specifications and standards |  |  |  |  |  |
| Dispense general supplies |  |  |  |  |  |
| Maintain warehousing, receiving, storage and delivery services |  |  |  |  |  |
| Conduct and maintain inventory records and fixed assets |  |  |  |  |  |
| Deal with vendors |  |  |  |  |  |
| Provide in-service training on purchasing procedures |  |  |  |  |  |
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| **Operation and Maintenance of School Buildings** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Recommend maintenance policies and standards |  |  |  |  |  |
| Schedule and allocate funds and personnel |  |  |  |  |  |
| Recommend replacement and remodeling |  |  |  |  |  |
| Inspect and evaluate services |  |  |  |  |  |
| Recruit personnel |  |  |  |  |  |
| Provide for in-service training |  |  |  |  |  |
| Maintain record of utilities |  |  |  |  |  |
| Maintain record of construction |  |  |  |  |  |
| Negotiate with contractors and engineering services |  |  |  |  |  |
| Conduct and update facility condition inventory |  |  |  |  | [20-9-525, MCA](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0050/section_0250/0200-0090-0050-0250.html) |
| Maintain current Material Safety Data Sheets (MSDS) |  |  |  |  |  |
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| **Facility Use Management** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Maintain records of leases, rights‑of‑way and easements |  |  |  |  |  |
| Manage rental of school owned facilities, gyms, classrooms, etc. |  |  |  |  |  |
| Collect fees for rentals |  |  |  |  |  |
| Notify appropriate school personnel of building use |  |  |  |  |  |
| Manage auditorium stage crews |  |  |  |  |  |
| Maintain record of after‑school use of buildings |  |  |  |  |  |
| Develop procedures for use of buildings, rental fees, etc. |  |  |  |  |  |
| Recommend and manage disposal of obsolete equipment |  |  |  |  |  |
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| **Risk Management**  | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Determine insurable values of building and contents |  |  |  |  |  |
| Recommend policies for casualty, liability, fidelity and school indemnity |  |  |  |  |  |
| Maintain register of all insurance policies |  |  |  |  |  |
| Call for bids or negotiate with insuring agencies |  |  |  |  |  |
| File loss claims and accident reports |  |  |  |  |  |
| Arrange for facilities and equipment safety inspections |  |  |  |  |  |
| Maintain records for facilities and equipment safety inspections |  |  |  |  |  |
| Safety Committee (Safety Culture Act) |  |  |  |  |  |
| Inform public requesting use of school facilities of insurance limitation |  |  |  |  |  |
| Respond to claims against school |  |  |  |  |  |
| Office emergency preparedness |  |  |  |  |  |
| Chain of command for emergencies |  |  |  |  |  |
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| **Food Service Management**  | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Recommend policies and procedures |  |  |  |  |  |
| Maintain records |  |  |  |  |  |
| Sell lunch tickets |  |  |  |  |  |
| Provide for fund collections |  |  |  |  |  |
| File reports with state agency |  |  |  |  |  |
| Provide cost analysis |  |  |  |  |  |
| Provide for in‑service training |  |  |  |  |  |
| Purchase supplies and equipment |  |  |  |  |  |
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| **Pupil Transportation** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Recommend policies and procedures for home to school transportation |  |  |  |  |  |
| Recommend policies and procedures for activity transportation |  |  |  |  |  |
| Prepare individual transportation contracts |  |  |  |  |  |
| Supervise bus maintenance |  |  |  |  |  |
| Develop bus routes and schedules |  |  |  |  |  |
| Negotiate contracted bus service |  |  |  |  |  |
| Recruit personnel |  |  |  |  |  |
| Schedule bus inspections |  |  |  |  |  |
| Provide for driver in-service training |  |  |  |  |  |
| Collect fees |  |  |  |  |  |
| Complete and file reports to state agencies |  |  |  |  |  |
| Oversee compliance with drug testing mandates |  |  |  |  |  |
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| **Financial Records and Reports** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Provide security and preservation of records and documents |  |  |  |  |  |
| Maintain storage files |  |  |  |  |  |
| Recommend disposal of records  |  |  |  |  |  |
| Prepare required legal advertisements & public notices |  |  |  |  |  |
| Comply with laws regarding records disposal |  |  |  |  |  |
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| **Office Management** | **Superintendent** | **SBO (District Clerk, Business Manager, HR, etc.)** | **Principal or Supervising Teacher** | **Other/Name** | **Comments** |
| Supervise clerical and accounting staff in business office |  |  |  |  |  |
| Recruit staff |  |  |  |  |  |
| Provide for in-service training |  |  |  |  |  |
| Coordinate central business office with clerical staff in other departments or buildings |  |  |  |  |  |
| Establish procedures for record keeping |  |  |  |  |  |
| Purchase supplies and equipment within budgetary allocation |  |  |  |  |  |
| Provide for security of records |  |  |  |  |  |
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**References**

[**MASBO**](https://www.masbo.com/i4a/pages/index.cfm?pageid=1&pageid=3267) (home page)

[Monthly Newsletters](https://www.masbo.com/i4a/pages/index.cfm?pageid=3338)

[**Montana Code Annotated**](https://leg.mt.gov/bills/mca/index.html) (table of contents)

[20-3-324](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0030/section_0240/0200-0030-0030-0240.html) Power and duties (School District Trustees)

[20-9-213](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0020/section_0130/0200-0090-0020-0130.html) Duties of trustees

[20-3-325](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0030/section_0250/0200-0030-0030-0250.html) Clerk of district

[20-9-235](https://leg.mt.gov/bills/mca/title_0200/chapter_0090/part_0020/section_0350/0200-0090-0020-0350.html) Authorization for school district investment account

[20-4-402](https://leg.mt.gov/bills/mca/title_0200/chapter_0040/part_0040/section_0020/0200-0040-0040-0020.html) Duties of district superintenden or county high school principal

[20-4-403](https://leg.mt.gov/bills/mca/title_0200/chapter_0040/part_0040/section_0030/0200-0040-0040-0030.html) Powers and duties of principal

[20-3-205](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0020/section_0050/0200-0030-0020-0050.html) Powers and duties (county superintendent of schools)

[20-3-207](https://leg.mt.gov/bills/mca/title_0200/chapter_0030/part_0020/section_0070/0200-0030-0020-0070.html) Assist trustees with school supervision (county superintendent of schools)

**Administrative Rules of Montana**

[Title 10 Education](http://www.mtrules.org/gateway/Department.asp?DeptNo=10)

[**Office of Public Instruction**](http://opi.mt.gov/)(home page)

[Monthly Compass Releases & Information](http://opi.mt.gov/Leadership/OPI-Communication/OPI-Summary-of-Activities)

[School Finance Division](https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/)

[Pupil Transportation](http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/Pupil-Transportation)