

## **OPERATIONAL SERVICES**

### **4:82 Bond Record-Keeping**

The School District's bond record-keeping requirements shall comply with the Internal Revenue code of 1986, as amended, and State law. The Board of Education must designate a bond record-keeping compliance officer as the keeper of the records of the District and such officer shall report to the Board at least annually that they have all of the required records in their possession, or is taking appropriate action to obtain or recover such records.

#### **LEGAL REF.:**

Section 6001 of the Internal Revenue code of 1986, as amended Section 3(a) of the Local Records Act (50 ILCS 205/1)

ADOPTED: October 11, 2011

REVISED: March 11, 2025

**Skokie SD 73.5**

---