**Section 100.10 Purpose and Applicability**

This Part establishes requirements for school districts' budgets and accounts as required by Section 2-3.27 of the School Code. Beginning with Fiscal Year 2009, the requirements of this Part shall apply to each Illinois school district and to each cooperative or joint agreement established pursuant to Section 10-22.20a, 10-22.31, 10-22.31a, or 10-22.31b of the School Code [105 ILCS 5/10-22.20a, 10-22.31, 10-22.31a, or 10-22.31b], as well as to other recipients of State or federal funding through the State Board of Education, as applicable pursuant to the relevant grant agreements. For purposes of this Part, the term "district" includes each of these entities as applicable.