

**481—100.13(99B) Records.** In addition to requirements found in Iowa Code section 99B.16, the following requirements apply. Gambling records, maintained separately from all other records, shall be kept current.

**100.13(1) *Disbursement journal.*** Records of expenses and dedicated and distributed money are required.

*a.* A disbursement journal shall include the date of expenditure, the name of the payee, a description of the purpose of payment, the amount of payment, and the method of payment (check, electronic fund transfer, etc.).

*b.* The disbursement journal shall clearly indicate dedication as the purpose for expenditure of dedicated funds.

**100.13(2) *Supporting documentation—time requirements.*** Supporting documentation such as invoices or bills shall be kept for three years.

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