



LOS ANGELES UNIFIED SCHOOL DISTRICT  
MEMORANDUM

**TITLE:** Elementary/Continuation/Opportunity/Special Education School Student Body Payments to Contractors/Entertainers

**NUMBER:** MEM-103900.3

**ISSUER:** Bryant Gonzalez, Deputy Controller  
Accounting and Disbursements Division

**DATE:** November 18, 2024

**DUE DATE:** December 13, 2024

**ROUTING**  
 Region Administrator of Operations  
 Coordinating Financial Managers  
 Financial Managers  
 Principals  
 School Administrative Assistants  
 Office Managers

**PURPOSE:** The purpose of this memorandum is to gather information from elementary schools regarding student body payments to contractors/sole proprietorships such as entertainers for services provided to the school. With this information, the District can file the required documentation (Form 1099) with the Internal Revenue Service (IRS).

**MAJOR CHANGES:** There are no major changes to procedures. The Student Body forms, and the due date have been updated to reflect the current fiscal year.

**BACKGROUND:** Not Applicable

**GUIDELINES:** All student body payments to independent contractors/sole proprietorship made from January 1, 2024, to December 31, 2024, must be listed on Attachment A and emailed to your school’s Coordinating Financial Manager (CFM) no later than Friday, December 13, 2024.

If no payment was made during this period, indicate “Not Applicable for Tax Year 2024” on Attachment A and email it to your CFM along with a copy of the cash disbursement journal no later than December 13, 2024. Division staff will summarize payments for all elementary schools, prepare reports, and submit them to the Internal Revenue Service on the school’s behalf.

**AUTHORITY:** District Policies and Procedures to follow IRS filing requirements for making payment to independent contractors/sole proprietorship per Tax year.



**RELATED RESOURCES:** [Student Body Finance Policies](#)

**ATTACHMENTS:** Attachment A – Elementary/Continuation/Opportunity/Special Education School Student Body Payments to Contractors/Entertainers

**ASSISTANCE:** For assistance or further information, please contact your school's Coordinating Financial Manager (CFM).



LOS ANGELES UNIFIED SCHOOL DISTRICT  
MEMORANDUM

School Name: \_\_\_\_\_

**ELEMENTARY/CONTINUATION/OPPORTUNITY/SPECIAL EDUCATION SCHOOL STUDENT BODY PAYMENTS TO CONTRACTORS/ENTERTAINERS**

**Instructions:**

- (1) Complete the following table for each individual or organization that provided services to your school and received payment from Student Body Funds between January 1, 2024 and December 31, 2024.
- (2) If there are no Student Body payments to contractors/entertainers, email this form with the notation "NOTHING TO REPORT".
- (3) Attach a copy of the check register for the period being reported when this form is submitted.
- (4) Indicate on the Email Subject Line MEM-103900.3.
- (5) Send completed forms via email to your school's Coordinating Financial Manger **on or before December 13, 2024**

Name of Organization Providing Services	Address	EIN or SSN#	Date of Check	Check Number	Check Amount	Description of Services Rendered

\_\_\_\_\_  
Principal's Name and Signature

\_\_\_\_\_  
Date