

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

**NUMBER:** MEM-103900.2

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

**DATE:** December 4, 2023

Due date: December 15, 2023

**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 proprietorship 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.

**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.

**GUIDELINES:** All student body payments to independent contractors/sole proprietorship made from January 1, 2023 to December 31, 2023 must be listed on Attachment A and emailed to your school's Coordinating Financial Manager (CFM) no later than Friday, December 15, 2023.

If no payment was made during this period, indicate "Not Applicable for Tax Year 2023" on Attachment A and email it to your CFM along with a copy of the cash disbursement journal no later than December 15, 2023.

Division staff will summarize payments for all elementary schools, prepare reports, and submit them to the Internal Revenue Service on the school's behalf.

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



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, 2023 and December 31, 2023.
- (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-103900.2.
- (5) Send completed forms via email to your school's Coordinating Financial Manager on or before December 15, 2023.

| Name of Organization Providing Services | Address | EIN or SSN # | Date of Check | Check Number | Check Amount | Description of Services Rendered |
|---|---------|--------------|---------------|--------------|--------------|----------------------------------|
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\_\_\_\_\_  
Principal's Name

\_\_\_\_\_  
Date