



LOS ANGELES UNIFIED SCHOOL DISTRICT MEMORANDUM

TITLE: Student Body Payments to Independent Contractors and Organizations Applicable to: Elementary, Continuation, Opportunity, Special Education Schools

NUMBER: MEM-103900.4

ISSUER: Ernie Thomas
Controller
Accounting and Disbursements Division

Saman Bravo-Karimi
Chief Financial Officer
Finance Division

DATE: November 17, 2025

DUE DATE: December 12, 2025

PURPOSE: The purpose of this Memorandum is to collect W-9 information from schools regarding payments made from student body funds to independent contractors and/or organizations during the 2025 calendar year (January 1–December 31).

These payments may include services such as:

- Entertainment (e.g., DJ, Performer, Magic Show, Band, etc.)
- Decorations (e.g., Balloons, Flowers, etc.)
- Campus beautification (e.g. Mural, Landscaping, Marquee, etc.)
- Other services provided by individuals, sole proprietors, partnerships, or LLCs

Because all student bodies share the same federal taxpayer identification number, this data is needed to centrally determine which payments meet the IRS reporting requirements and if the individual or organization needs to be issued a 1099-NEC.

MAJOR CHANGES: This Memorandum replaces MEM-103900.3 dated November 18, 2024. and includes the following major updates:

- Attachment A has been converted to a digital format.
- Schools must now use the Microsoft Forms version of [Attachment A](#) instead of submitting the paper form.

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

GUIDELINES: To complete this report, you will need the following documents:

- 2024-25 Student Body Ledgers (January-June)
- 2025-26 Student Body Ledgers (July-December)
- W-9 forms of the Independent Contractors

Once you have gathered these documents, review each ledger for each month to identify individuals or organizations that were paid for services rendered during this period.

Once all individuals and organizations that received payments have been identified, locate their corresponding W-9 forms and complete [Attachment A](#) using the Microsoft Forms link provided.

Important: You must complete a separate [Attachment A](#) for each individual and/or organization that received payment regardless of the payment amount.

ATTACHMENTS: [Attachment A](#)

ASSISTANCE: If you have questions or need assistance with completing this report, please contact your [Coordinating Financial Manager](#).

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Once you click on the [attachment A link](#) the following window will open:

Student Body Payments to Independent Contractors and or Company's

Instructions for Completing this Form

1. Please complete this form by providing information for each individual or organization that provided services to your school and was paid using student body funds between **January 1, 2025** and **December 31, 2025**.
2. If no payments were made during this period, please indicate that on the form and submit it accordingly.
3. The deadline to submit this form is **December 12, 2025**.

Hi, MELIDA. When you submit this form, the owner will see your name and email address.

* Required

1. Cost Center * 

Enter your answer

2. School Name * 

Enter your answer