



**LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM**

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

NUMBER: MEM-103900.1

ISSUER: Joy Mayor, Controller
Accounting and Disbursements Division

DATE: December 5, 2022

Due date: December 16, 2022

ROUTING
Region Administrator
of Operations
Coordinating 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.

GUIDELINES: All student body payments to independent contractors/sole proprietorship made from January 1, 2022 to December 31, 2022 must be listed on Attachment A and emailed to your school’s Coordinating Financial Manager (CFM) no later than Friday, December 16, 2022.

If no payment was made during this period, indicate “Not Applicable for Tax Year 2022” on the Attachment A and email it to your CFM along with a copy of the cash disbursement journal no later than December 16, 2022.

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.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division**

ATTACHMENT A

School Name:	
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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, 2022 and December 31, 2022.
- (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-103900-1.
- (5) Send completed forms via email to your school's Coordinating Financial Manager **on or before December 16, 2022**.

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

Principal's Name

Date