




**King County
Administrative Policies and Procedures**

Executive Policies

King County

Title	Document Code No.
Billing King County Parking Charges to Outside Agencies	FIN 8-1-1 (AEP)
Department/Issuing Agency	Date
DES / FBOD / Financial Management	01/02/2012
Approved	
Dow Constantine	

- 1.0 SUBJECT TITLE: Billing King County Parking Charges to Outside Agencies
- 1.1 EFFECTIVE DATE: 10 days after signed by Executive.
- 1.2 TYPE OF ACTION: SUPERSEDING FIN 8-1 (AP), June 26, 1989.
- 1.3 KEY WORDS: (1) Administrative Policies and Procedures, (2) Facilities Management, (3) King County Parking Facilities, (4) Accounts Receivable

2.0 PURPOSE:

2.1 BACKGROUND:

The Facilities Management Division administers the parking facilities for King County. These parking facilities are used by employees, private individuals, organizations, businesses and other governmental entities. Some users pay as they use the facilities and others have contractual agreements to pay fixed monthly amounts to King County. King County employees may pay through a direct payroll deduction. The users who are outside agencies are billed monthly in advance.

On behalf of the Facilities Management Division, FMS Accounts Receivable performs the functions of billing and collecting payments from these outside agencies. The items billed are parking stall rentals and, in most cases, State real estate excise tax.

On November 22, 1988, the King County Council passed Ordinance No. 8753 which increased the base rent per stall. The increase, which equaled \$15.00 per stall, is to be deposited into the "Child and Family Services Fund" to support health and human service activities. This ordinance was effective January 1, 1989.

2.2 PURPOSE:

To establish guidelines for recording, billing and collecting payments from outside agencies that have contractual agreements to use the King County parking facilities.

3.0 ORGANIZATIONS AFFECTED:

- 3.1 Financial Management Section- Accounts Receivable.
- 3.2 Office of Performance, Strategy and Budget.
- 3.3 Facilities Management Division.
- 3.4 Outside agencies which use King County parking facilities.

4.0 REFERENCES:

- 4.1 King County Ordinance No. 8753 and Ordinance No. 8816, as amended.

5.0 DEFINITIONS:

- 5.1 "FMS": Financial Management Section of the Finance and Business Operations Division
- 5.2 "Child and Family Services Fund": Fund designated to receive KC Parking Garage proceeds from agreements with outside agencies.
- 5.3 "Oracle EBS Receivables": King County's Automated Invoicing & Receivable System.
- 5.4 "FMS Accounts Receivable": Group within FMS which manages the billing and collections of accounts receivable for King County.
- 5.5 "Oracle EBS General Ledger": King County's Financial Accounting System
- 5.6 "Outside Agency": A governmental agency other than King County.

6.0 POLICIES:

- 6.1 All King County agencies affected by these policies/procedures shall comply with them.
- 6.2 Facilities Management shall notify FMS Accounts Receivable, of any changes in the contractual agreements that could affect the billings and collection.
- 6.3 FMS Accounts Receivable shall bill customers monthly and send delinquency notices to those who do not pay their invoices by the due date.

- 6.4 Annually, FMD will transfer the parking revenue to the Child and Family Services program.

7.0 PROCEDURES:

Action By: Facilities Management

Action:

- 7.1 Use the appropriate Oracle EBS Receivables form and forward the request to FMS Accounts Receivable to:
 - 7.1.1 Add to or delete individual customers from the list of customers currently being billed.
 - 7.1.2 Change the billing rates or excise tax rates.
 - 7.1.3 Adjust previous billings.
- 7.2 Prepare annual General Ledger Journal Entries to transfer the portion of the amount billed which belongs to Child and Family Services. Submit journal entries to FMS Accounting.

Action By: FMS Accounts Receivable

Action:

- 7.3 Review and act on the request from Facilities Management by:
 - 7.3.1 Setting up a new customer or deleting an existing one.
 - 7.3.2 Updating the billing records to reflect the new rates.
 - 7.3.3 Adjusting previous billings.
- 7.4 Monitor invoice production and mailing.
- 7.5 Collect payments on the billings.
- 7.6 Send delinquency notices to the outside agencies that do not pay their invoices by the due date.

Action By: FMS Accounting

Action:

- 7.7 Post annual journal entries to record the transfer of parking collections to the Child and Family Services Fund.

8.0 RESPONSIBILITIES:

- 8.1 FMS Accounts Receivable is responsible for maintaining customer records, updating billing records, facilitating external customer billings, posting payments, and sending relevant documents to Facilities Management.
- 8.2 Facilities Management is responsible for transferring revenue to Child and Family Services and notifying FMS Accounts Receivable of changes in parking customer lists, billing rates, excise tax rates and previous billings.
- 8.3 FMS Accounting is responsible for reviewing and posting General Ledger Journal Entries.

9.0 APPENDICES:

These appendices are available from FMS Accounting Services:

- 9.1 King County Ordinance No. 8753
- 9.2 King County Ordinance No. 8816