

TO: ALL COUNTY PERSONNEL

**FROM: VERDENIA C. BAKER
COUNTY ADMINISTRATOR**

PREPARED BY: PUBLIC AFFAIRS DEPARTMENT

**SUBJECT: SALE OF MERCHANDISE DISPLAYING ALL DEPARTMENT
COUNTY APPROVED LOGO'S**

PPM #: CW-O-064

ISSUE DATE
June 15, 2017

EFFECTIVE DATE
June 15, 2017

PURPOSE:

To establish policies and procedures relating to the sale of merchandise displaying all County approved logos.

UPDATES:

Future updates to this PPM are the responsibility of the Director of Public Affairs.

AUTHORITY:

- Palm Beach County Ordinance # 96-5, as may be amended
- PPM # CW-L-046

POLICY:

In an effort to enhance the visibility of Palm Beach County, county departments may offer for sale certain merchandise displaying an approved County logo, pursuant to CW-L-046. Any Department desiring to sell such merchandise displaying an approved county logo is required to obtain prior approval from Public Affairs Department.

PROCEDURE:

1. The County Department may offer for sale merchandise displaying the County logo: on such items as umbrellas, beach towels, golf balls, coffee cups, key chains, tote bags or other goods.
2. County Departments shall order all merchandise for sale through established purchasing procedures.

3. Inventory for all merchandise for sale shall be maintained and controlled by the Department ordering the merchandise. The Department is responsible for ensuring that proper internal controls are put in place. All inventory shall be stored in a secured area (i.e. locked cabinet). Transactions and storage for the sale of merchandise are the responsibility of the Department.
4. The Department shall perform periodic physical inventories of merchandise on hand and maintain sufficient records of purchases and sales in order to determine cost of goods sold and to detect any inventory shortage.
5. Departments that do not accept credit cards as their primary method of payment may establish a Change Fund for the purpose of providing change for cash sale transactions. Said Change Fund shall be established and administered in accordance with Countywide PPM # CW-F-041 pertaining to Petty Cash, Change Funds & Imprest Checking Accounts.
6. Applicable State of Florida sales tax shall be collected on all merchandise sold and shall be remitted in accordance with State laws, rules and regulations.
7. All revenue received from the sale of said merchandise shall be recorded in accordance with applicable County policies and procedures and State laws, rules and regulations, specifically Section 218.33, F.S., and deposited as revenue into the appropriate fund.


VERDENIA C. BAKER
COUNTY ADMINISTRATOR

Supersession History

1. PPM #CW-O-064, dated 9/1/1996
2. PPM# CW-O-064, reviewed and current 6/21/11