

SECTION 12. BOOK SALES

FOL chapter book sales earn money for the chapter treasury and also can bring together members of the community as volunteers, donors, and buyers. Each chapter should designate a person or persons responsible for management of the book sales.

Types of Sales

- **Ongoing Sales** are continuous sales available any time the library is open. The books are sold in a permanent location within the library. “Staffing” the sales mainly involves updating inventory and periodically collecting money. These sales usually operate on the honor system with a designated cashbox.
- **Periodic Sales** may take place annually, several times a year, or even monthly. The books are temporarily sold in a location at the library (usually the same location for each sale). These sales are more labor-intensive because set-up and break-down are required, as well as staffing for the sale. Chapters might consider scheduling a presale as a membership benefit.

Each chapter should decide on sale type given the available resources.

Book Sources

The local community is the best source for donations of books, audio tapes/CDs, video tapes/DVDs, etc. Increase library patrons’ awareness of the need for donations through posted signs, newspaper articles, free newspaper listings, electronic media, and word-of-mouth. If requested, an MCPL donation form should be provided as a tax receipt for donated materials.

It is important to note when books and other materials are first donated to a library that they are initially the property of MCPL. Consistent with this, appropriate library staff may decide a donated item should be a part of the library collection rather than offered for sale. Chapters should coordinate with the library staff regarding a procedure and time for designated library staff to examine the donations. Chapter members involved in book sales should know that designated library staff may take donated items for the library collection. Once the library staff have made their selections the rest of the donated items become the property of the chapter—for sale at the chapter book sales or at one of the FOLMC bookstores.

Space & Equipment

Space is needed to accept and process donations, store donations until needed, and to hold book sales. Space should be negotiated with the library branch manager. Keep in mind that allotted space should be kept as neat as possible.

If the sale will be held in a branch meeting room a librarian must reserve the room. There is no cost to FOL chapters for use of this room. Include sufficient time for the set-up, the sale, and the break-down. Make sure that the dates do not conflict with a holiday (e.g., Veteran's Day) when the library might be closed.

For ongoing sales, carts or bookcases may be used to display inventory, and a laminated price list should be displayed. Most ongoing sales use the honor system. A cashbox of sufficient depth and security should be affixed to a cart or bookcase. Attach a small ruler or similar tool to the cashbox to assist customers in pushing their money through the slot.

Needed for periodic sales are tables, bookcases/metal racks/carts, bookends, signs, masking tape, pens, calculators, and a cashbox (with seed money). Preprinted sales slips (see Appendix 12-A) can speed up the checkout process. Providing bags or boxes as well as bookmarks listing future sale dates are extras generally appreciated by patrons. Please refer to the Bag Tax information below.

Sorting & Pricing

Sorting and pricing are chapter decisions. Sorting depends on the type of sale, the availability of storage space, and volunteers.

Discard defective or musty books and materials as well as outdated items. Vintage books are an exception and can be very intriguing to buyers. A decision whether to accept and sell such items as magazines, encyclopedias, or textbooks should be made by each chapter. In keeping with the mission to promote literacy, serviceable but not saleable books might be offered to the public without charge either on an ongoing basis or in conjunction with a special event.

Unsold books can be sent to an FOLMC bookstore or picked up by the FOLMC trucks that visit branch libraries on a regular basis. Other organizations or individuals may ask for the unsold items left after a sale. The chapter's Board of Directors should decide on how these requests will be handled. Items should be given only to another 501(c)(3) organization.

Books can be priced individually or have a blanket price for specific categories (e.g., Children and Adult, Hard Covers and Paperbacks). Clear signage indicating prices should be displayed at all book sales. Because a few special books can be individually priced, it is suggested that pricing signs read, "*Almost All Hardbacks are \$1.*" This allows a beautiful art book to be priced at \$7 without confusion.

Reminder!

Maryland law requires that sales tax be collected at book sales and the money remitted to the state. For more details see the "Financial Responsibilities" section of this Handbook.

Handling Money

Money must be handled responsibly. The fewer people who handle the money the better, but it is always good to have two people count the money. A reconciliation form (Appendix 12-B) should be used to account for the intake, and a person should be designated to make a timely deposit. Some branches may allow cash to be temporarily placed in their safe but may not want the responsibility of holding large amounts of money for an extended time.

FOL chapters that have ongoing sales should empty their cashbox in a timely fashion. Don't let money clog up the box to the point that it is sticking out. Display visible signage reminding customers of the honor system and advising them to ensure that their money is secured in the cashbox. When book sales are run on the honor system, be aware that some people will not pay and there is very little recourse other than to remind them that there is a cost. Should there be a blatant abuse, notify the branch manager and FOLMC.

Periodic sales need cashiers to collect money during the sale. At the beginning of the sale, a cashbox with a designated amount of seed money should be available. A cashier should be assigned to confirm the amount of seed money before the sale. After the sale, the cash should be counted by two people, each of whom signs the reconciliation form confirming the amount. At this time the cash-box can be prepared with the seed money for the next sale and safeguarded. If the sale is multiple days, the same thing should be done for each day. Depending on the length of the sale, a deposit midway through the sale might be needed.

Bag Tax

Montgomery County passed a law, which went into effect January 2012, requiring retail establishments to collect a 5-cent tax on each paper or plastic carryout bag provided to customers at the point of sale, pickup, or delivery. Although FOL chapters maintain tax-exempt status, they are not exempt from collecting or paying the County's bag tax. Once-used or "gently-used" bags that are given out to customers that are paper or plastic are still subject to the 5-cent bag tax. Any retailer that does not comply with the bag tax law may be fined a minimum of \$500 for a first-time offense and further consequences as enforced by the Department of Finance.

Out of every 5 cents collected from the tax, 1 cent should be retained by the retailer for administrative costs. The bag tax should be explicitly stated on the transaction receipt (if used), identifying the number of bags used and the total charge for the bag tax. Retailers should keep a record of the number of bags sold and the amount of tax collected.

The retailer is responsible for remitting payment monthly (by the 25th day of each month) or once the amount due exceeds \$100 (sale of at least 2,500 bags). If retailers do not generate \$100 in bag tax revenue in a calendar year, they are not required to remit payment (although the tax must still be collected and recorded properly). A secure tax payment website has been set up on the County's server at <http://www.montgomerycountymd.gov/bagtax>.

Although it is unlikely that most FOL chapters will generate more than \$100 in bag taxes in a calendar year, all chapters are responsible for keeping track of the bags they distribute when selling items. Should a chapter choose not to offer customers paper or plastic bags it will avoid this tax altogether. For more information and answers to frequently asked questions, visit <http://www.montgomerycountymd.gov/bag>.

Volunteers

Volunteers will be needed to accept and process donations, set up and break down the sale equipment, sell and replace inventory, handle advertising, and account for the money earned. Volunteer participation should be tracked on a sign-in/sign-out sheet. Volunteers may be found through word of mouth, posted signs in the library, and/or electronic media. Regular patrons can also be a great source of volunteers. Some chapters allow book sale workers a certain number of free books or they allow them to purchase books before the sale opens to the general public.

Dealers and Guidelines

Dealers can have a major impact on chapter book sales. They can spend a lot of money but also create some special challenges. Most dealers will cooperate once safety and courtesy expectations are understood. Behaviors to watch out for: blocking access to the books, intimidating patrons, and hoarding (keeping material from other buyers while deciding whether to buy themselves). Dealers should be allowed to use price scanners to make quick decisions as to purchasing a particular book.

Adequate signage is always helpful to remind dealers and all patrons of common safety and courtesy guidelines. Also designating someone to be a greeter can set a welcome environment as well as help monitor the room and deter shoplifting.

Special Books

Chapters may want to consider methods other than periodic or ongoing book sales for selling “special books,” such as first editions or rare/unusual items. Using internet sites, auction houses, and private sales as well as joining with other FOL chapters to put on one large special sale are a few ways to sell books that may be worth more than buyers would ordinarily be willing to spend. In addition, the FOL Wheaton Bookstore has a quarterly special sale where FOL chapters are invited to sell their special books.

There are a number of websites (e.g., amazon.com, abe.com, addall.com, bookfinder.com, ebay.com) that can be used to check the market value of a book to determine whether that book is worth the effort to promote. Be sure to look at comparable condition. FOLMC can also be consulted for assistance.

Advertising

Word-of-mouth, signs posted in the library lobby and on library grounds, and bookmarks listing future sales are some of the ways to notify the local community about an upcoming sale. Some newspapers have community calendars where ads may be placed without cost on a space-available basis. The lead-time on newspaper ads may vary, so contact each one to learn specific requirements. The ads are usually placed by email. The Washington Post, Almanac, Sentinel, Gazette, and *Express* are some of the papers that have community calendars. On the Internet, listings for periodic book sales can be placed on www.booksalefinder.com, as well as on the MCPL and FOLMC websites. For periodic or special sales, neighboring FOL chapters or FOLMC bookstores could be asked to post notice of a sale. See the “Marketing” section of this Handbook for more ideas.

Local Book Sales

Local book sales, which may take place in branches without FOL chapters as well as some with chapters, are very similar to chapter book sales except that they are run by local book sale committees and the money collected does not go into a chapter bank account. The money from local book sales should still be collected in a timely manner, counted and signed off (by two people) using a reconciliation form, and then deposited into the FOLMC bank account. Bank deposit slips can be requested from FOLMC. Once the money has been deposited, a copy of the deposit slip and a completed FOLMC Deposit Form (Appendix 12-C) should be sent to FOLMC. Upon receipt, FOLMC credits the chapter or branch local-book-sale account. The chapter or branch may then request the funds by using a Request for Funds form (Appendix 12-D). A report of the local-book-sale account balance is sent to the local-book-sale committee chair quarterly.

Please note: This “type” of book sale is generally used by chapters and branches that do not have their own bank accounts. Otherwise the book sales themselves are the same as regular chapter-run book sales.

Sales Slips

	PRICE		QUANTITY		TOTAL
ADULT					
Hard	1.50	x		=	
Paper	0.75	x		=	
CHILDREN					
Preschool	0.25	x		=	
Paper	0.50	x		=	
Hard	1.00	x		=	
AudioVideo <30 min.	0.50	x		=	
MEDIA					
Cassette- Music	1.00	x		=	
Cassette-Book	2.00	x		=	
VHS	1.00	x		=	
CD-Music	1.50	x		=	
CD-Book	2.50	x		=	
DVD	2.50	x		=	
GRAND TOTAL					

	PRICE		QUANTITY		TOTAL
ADULT					
Hard	1.50	x		=	
Paper	0.75	x		=	
CHILDREN					
Preschool	0.25	x		=	
Paper	0.50	x		=	
Hard	1.00	x		=	
AudioVideo <30 min.	0.50	x		=	
MEDIA					
Cassette- Music	1.00	x		=	
Cassette-Book	2.00	x		=	
VHS	1.00	x		=	
CD-Music	1.50	x		=	
CD-Book	2.50	x		=	
DVD	2.50	x		=	
GRAND TOTAL					

	PRICE		QUANTITY		TOTAL
ADULT					
Hard	1.50	x		=	
Paper	0.75	x		=	
CHILDREN					
Preschool	0.25	x		=	
Paper	0.50	x		=	
Hard	1.00	x		=	
AudioVideo <30 min.	0.50	x		=	
MEDIA					
Cassette- Music	1.00	x		=	
Cassette-Book	2.00	x		=	
VHS	1.00	x		=	
CD-Music	1.50	x		=	
CD-Book	2.50	x		=	
DVD	2.50	x		=	
GRAND TOTAL					

	PRICE		QUANTITY		TOTAL
ADULT					
Hard	1.50	x		=	
Paper	0.75	x		=	
CHILDREN					
Preschool	0.25	x		=	
Paper	0.50	x		=	
Hard	1.00	x		=	
AudioVideo <30 min.	0.50	x		=	
MEDIA					
Cassette- Music	1.00	x		=	
Cassette-Book	2.00	x		=	
VHS	1.00	x		=	
CD-Music	1.50	x		=	
CD-Book	2.50	x		=	
DVD	2.50	x		=	
GRAND TOTAL					

Reconciliation Form

Book Sale Date: _____

Names of Volunteers: _____

Starting Cash: \$ _____

# of books	Amount \$	# of books	Amount \$	# of books	Amount \$	Donations \$

Total number of books sold: _____

Total amount: \$ _____

Extra Donations: \$ _____

Signed: _____

Date: _____

Signed: _____

Date: _____

Friends of the Library, _____ Chapter



21 Maryland Avenue
Suite 310
Rockville, Maryland 20850-2375
240-777-0020 [t] & 240-777-0066 [f]

 **FOLMC Deposit Form** 

Please be sure to attach a copy of the deposit slip to this form.

Today's date:

Date of deposit:

Amount of deposit:

Person making deposit:

Phone number:

Name of branch:

Comments:

For FOLMC Office Use

date received: _____

date deposit recorded: _____

Please attach deposit slip here



Friends of the Library
21 Maryland Avenue, Suite 310
Rockville, MD 20850
Phone: 240-777-0020 • Fax: 240-777-0066

FOL Use Only:
 Date Received: _____
 Date Paid: _____ Check #: _____
 Executive Director's Initials: _____

Request For Funds

All request for funds **must** be signed and accompany an invoice and/or receipt. Please attach all relevant documentation to this form and send it to the attention of the Office Manager, FOLMC.

Type of Request:

Local Book Sales

Designated Gift Account

MCPL Grant

Library:

Aspen Hill	Administration	Chevy Chase	Damascus	Davis
Detention Center	Bethesda	Germantown	Kensington Park	Little Falls
Long Branch	Gaithersburg	Multicultural Svcs.	Noyes Children	Olney
Poolesville	Mobile Svcs.	Praisner	Quince Orchard	Rockville
Silver Spring	Potomac	Twinbrook	Wheaton	White Oak
	DRC			

Name:

Date of Request:

Amount of Request: \$

Date Check Needed:

Performer's Social Security Number *(if applicable)*. This information is used for tax purposes only:

Purpose of request

Make Check Payable to:

Address:

Send Check To *(if different than the above payee)*:

Address:

*Authorizing Signature: _____ Title:

Printed Name:

Additional Comments:

***Authorized Signers:**

Designated Gift Account/MCPL Grant: Branch Manager, Public Service Administrator (PSA)

Local Book Sales: Local Book Sale Chair, Branch Manager, PSA