

## THE VALUE OF POOL OPERATION RECORDS AND REPORTS

By

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What type of business employing more than one person of the present day, can operate without keeping accurate records?

I think I can safely answer this question by saying that there isn't any.

With the various incomes, sales, social security, unemployment insurance and undistributed profit tax, many types of business are forced to employ additional help to keep these records and make additional reports.

The Government, with its many departments, the state and cities, are required to keep detailed records of all incomes and expenditures and experiences. These records are seemingly worthless to the average person, some possibly are, however, in many cases records are actually of great value and a saving to the agency.

When an ocean liner, battleship, air-plane transport, start on a scheduled trip, they rely on records and reports furnished them for their safety. They receive reports regularly which will determine their progress. They also keep accurate "legs" of records of their trips.

Where would the practice of Medicine, Law, or Engineering or practically any profession be without records?

Most swimming pools can be classed as business ventures and pool operation is fast becoming a profession.

How does the keeping of accurate records and reports help the pool owners and operators? In the case of private, commercial or municipal pools, the answer is the same. The pool either operated as a commercial establishment, a municipal enterprise, or by a Country Club or by an individual, must return either sufficient pleasure or an income to make it profitable. In case of a school or university, the pool is a necessary facility to round out the education program. If the operators are a Municipal Government, Park District, Officials or other public agency, the pool is operated as a recreation facility for the public. In the expenditure of public funds, an accurate record must be kept of both incomes and expenditures as required by the statutes and in many states and cities where these statutes do not apply, the responsibility of the community justifies accurate records and these records are public information.

To Commercial Pool Operators, operating for a profit, an annual set-up of records will afford a clear picture at the end of the day, week, month or season as to just what happened. A study of the record will assist him in making his plans for the future.

To the operators of the Country Club Pool, records kept by the Club Manager, of the Pool Operator, will indicate whether the pool is an asset or liability and unless the cost of operating the pool is insignificant to the operation of the club it should determine future policy of the club in regard to pool operation.

For private pool operators, operation records will be a check on the operation for the following season and also affords the owner some idea of the cost of his luxury.

TYPES OF RECORDS;

All Commercial and Public Pools should be self supporting or at least partially so, - so records of most importance should be of INCOME AND EXPENDITURES.

Records of all admissions in various charge classification will be indicative of the comparative adult and children's attendance. With a little additional effort this can be broken down to the number of men, women, boys and girls patronizing the pool. From these records, the alert operator can