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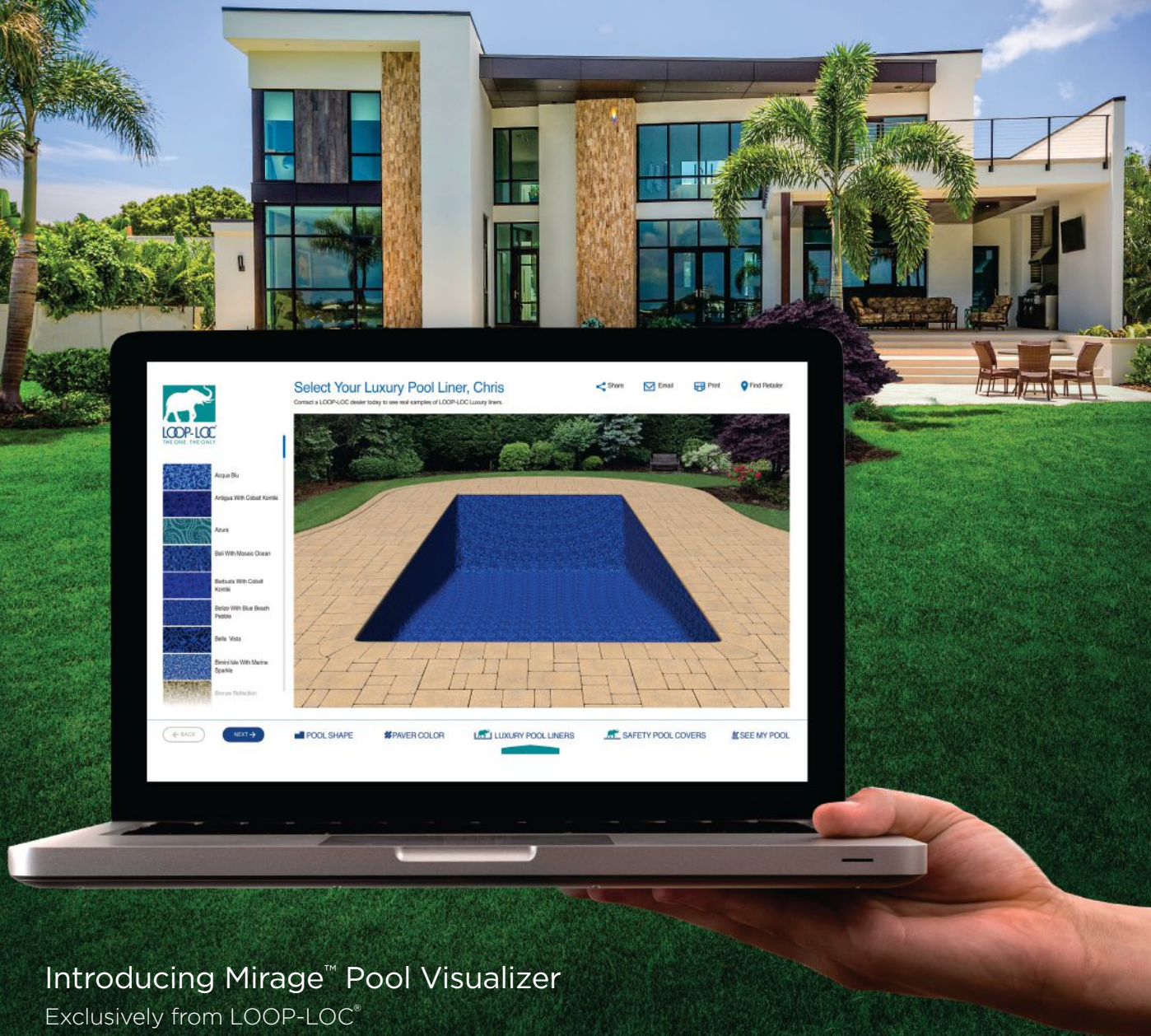
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Finding People with the Right Attitude



Joanne McClain
Editor-in-Chief, PSN

“We are looking for hard-working, fun people — people with a passion for food, learning, and creating delight for others. We take our job seriously, wear ourselves lightly, and are always looking to improve our Crew.”

This is how Trader Joe’s website describes the type of people they’re looking to hire. They are known for employees who will not only go the extra mile but will do it with a welcoming smile. The company searches for people with happy, can-do attitudes because they know happiness can be contagious. The strategy has worked exceedingly well to differentiate their grocery store from the rest. I know of no other supermarket that has such a rabid fan base — I counted more than 50 Facebook groups dedicated to praising their goods and company. It all boils down to hiring for attitude.

Business owners in the pool and spa industry also have caught on to this. A couple of years ago, we asked the CEOs of our Top 50 Builders to share their best business decisions of the past two years. Tony Schiavone of Clarksburg, N.J.-based Seasonal World said, “We always look to hire and develop ‘good’ people. For us, this means those who have a positive, can-do attitude, no matter what the day brings or the challenges they face. These types of people have a positive impact to the morale of the organization.”

Ron Gibbons of Gibbons Pools in Islandia, N.Y. follows the same approach. “We hire for attitude. With the right positive attitude, employees start their first day with the customer in mind. In the end, that’s all that matters. Hiring for attitude has been a proven success for us.”

But how does one hire for attitude?

There are a few ways to do this. Here are my top three.

1. During the interview, ask questions that are behavior-based, rather than fo-

cusing only on skills. For example, “Tell me about a time when you lacked the knowledge or skills to perform a given assignment.” Or ask about how they reacted to having to adapt quickly to change. Another: “What management style brings out your best work?” These types of questions will give you some insight on how they might behave at your company.

2. Give candidates a problem and listen closely to how they solve it. Some companies like to present a real-life customer-service problem and ask how the candidate would handle it. You’re not looking for an exact match to how your firm handled the problem, but rather that the candidate’s answer aligns with your company’s values.

3. Hold peer interviews. Once a candidate has passed an initial screening, many companies will conduct a team interview, where the candidate has a chance to meet with the employees they would be working with. This serves two excellent purposes: It gives you an opportunity to see if the individual would be a good fit for the staff, and it gives your team a voice in the hiring process, validating their opinions. Some companies choose to put the candidate right in the middle of a typical working session, while others will have the team conduct a traditional sit-down interview. Another possibility is to invite the candidate to a more casual social get-together. The point is to give the team and the individual some time to get to know each other.

If your company largely hires for attitude, what do you do specifically that’s worked well? Drop me a line, I’d love to hear about it.


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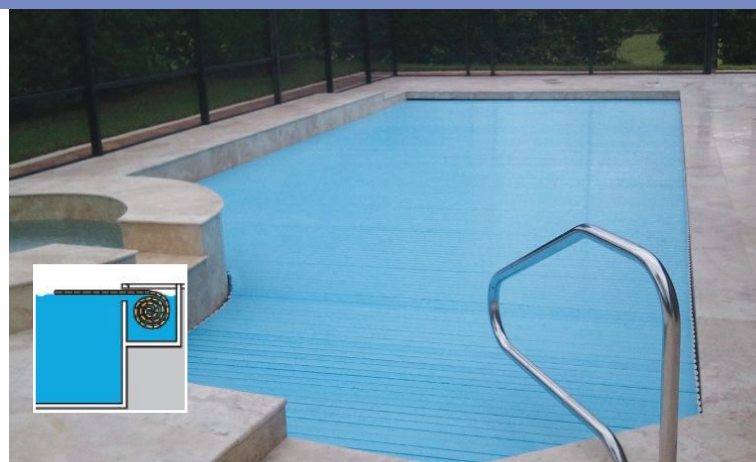
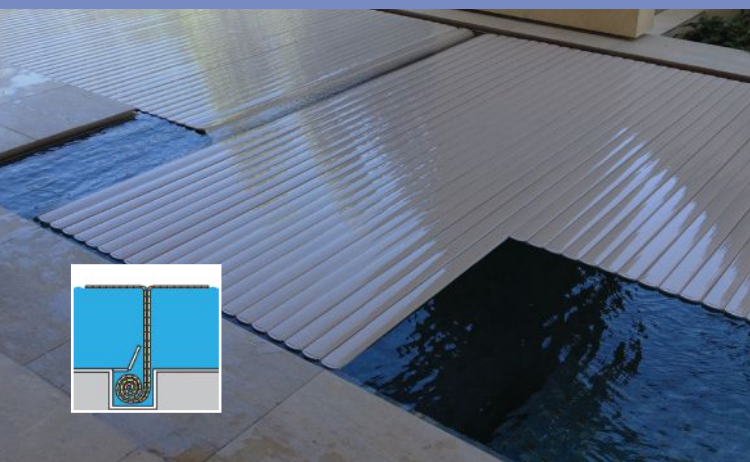


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Service Company Embarks on Aggressive Growth Plan

BY REBECCA ROBLEDO

With a new private-equity partner and a high-profile acquisition, Pool Troopers has positioned itself for more rapid expansion.

Last October, a significant portion of the company was purchased by Shoreline Equity Partners, a private equity firm based in the Jacksonville, Fla. area.

The PSN Top 50 Service firm's top leadership remains in place, with Gary Crayton serving as CEO and Dave Hahmann as president.

"Shoreline was clear from Day One that they wanted the pool business to be run by pool people, and they wanted to add their expertise where they could," Crayton said. "They're living up to that on a daily basis ..."

With the resources in place, the company plans to speed up its growth rate, primarily through acquisitions, to which the private equity firm will provide its expertise.

"Combining the company's established market position and unmatched track record of growth with Shoreline's acquisition and integration experience, the partnership makes Pool Troopers the clear acquirer of choice in the industry," Shoreline said in a press release.

Pool Troopers' first purchase came earlier this month, with Portofino Pool Services & Outdoor Living, based in Jacksonville, Fla. The transaction brings a well-known industry name into the fold — Jack Manilla, former chairman of the Association of Pool & Spa Professionals. Manilla held the office during initial efforts to merge APSP with the National Swimming Pool Foundation, which it has since done to form the Pool and Hot Tub Alliance.

The latest acquisition also carries Pool Troopers into the Northeast Florida market. "They're in a market we hadn't gone into yet [and] it has a spectacular reputation," Crayton said of Portofino. "It also had an owner with a great reputation in the industry."

At least as important, Manilla and his



staff will guide Pool Troopers into the commercial space. Until now, Tampa, Fla.-based Pool Troopers has focused solely on residential accounts. Portofino, on the other hand, mostly services commercial pools. Manilla will remain with the company for the time being, with his primary charge being to train staff throughout Pool Troopers on how to maintain and service commercial pools and spas.

Paula Manilla, Portofino's co-founder/executive vice president and Jack Manilla's wife, retired with the sale. Otherwise, Portofino's entire staff has been retained by Pool Troopers.

"It was an ideal fit in terms of alignment of culture and values," said Jack Manilla, who was Portofino's founder/CEO. "Their vision of where they want to go in terms of growth, etc.,... we've shared that vision for a number of years ourselves. But this new

organization has been able to accelerate that in a much more rapid fashion. So we felt it in the best interest to join and become part of them."

Besides the obvious benefit of adding commercial service to its offerings, Pool Troopers' management team expect the move to make future acquisitions easier.

"We knew there were a lot of businesses that did not specialize in residential or commercial, that did both," Crayton said. "So we knew we were going to pick up businesses along the way that did commercial work."

With the Portofino purchase, Pool Troopers now has 13 branches, with most in the Sunshine State, but others in Arizona and Texas. In the immediate future, the company plans to focus on those three states, plus the Las Vegas market. Eventually, though, it hopes to show a presence throughout the Sunbelt, Crayton said.

The Western Pool and Spa Show is Canceled for 2021

BY REBECCA ROBLEDO



After weighing the options for this year, organizers of the Western Pool and Spa Show have decided to cancel the event.

"We have dates in 2022 and 2023,

but for this coming year, the convention center and the city can't give us an idea of what we can or can't have [by the scheduled show date]," said WPSS

Director Eric Nielson. California has implemented some of the more restrictive responses to the pandemic, making it very difficult to plan.

The event was originally scheduled for April. Considering the show's size, it wasn't practical for the Long Beach Convention Center to reschedule it for later in the year, Nielson said.

This marks the second WPSS in a row that has been canceled because of the COVID-19 pandemic. The 2020 conference and convention had to shut down hours before it was set to begin last March, just as restrictions were being rolled out.

Late last year, in lieu of its canceled show, WPSS organizers held the World Pool Summit, a virtual conference that included approximately 35 courses. About 1,000 industry professionals attended, with 60 to 80 taking each class, Nielson said.

The WPSS team plans to offer online instruction throughout the year. For instance, some educational videos will be posted, including some taken from the Pool Summit. It also will send out newsletters and is exploring collaborative opportunities with other companies in the industry.

Southwest Pool & Spa Show Called Off This Year

Despite Texas' more permissive policies regarding safety against the coronavirus, organizers of the Southwest Pool & Spa Show have decided to cancel the event for 2021.

It was originally scheduled for February 3-6 in the Dallas suburb of Grapevine.

"This difficult decision was based upon many factors, including the best interest for the health and safety of all participants, exhibitors and vendors," said Michael Miller, board president for the event, in a communication to registered attendees.

Organizers didn't convert to a virtual event, in part, because they didn't believe it would best serve customers, said Blaine Siske of Mpire Management Group, the Irving, Texas company that manages the convention. "We're a regional show with the opportunity for regional salesfolks to meet their customers," he said. "Once you go virtual, you lose that regionality."

All attendees and exhibitors will receive refunds, he added. While room reservations at the host hotel should be canceled automatically, organizers recommend verifying with the venue.

The next Southwest Pool & Spa Show is expected to take place in San Antonio during the third week of January, 2022.

DeFuria Joins Taylor Technologies

Water-testing supply manufacturer Taylor Technologies has named Joe DeFuria as its director of brand development.

Before being hired as a permanent employee, DeFuria worked for the company on a consulting basis. "His experience, passion, and practical knowledge of this industry make him the perfect fit for this role ... he is already making a difference," said Wade Beebe, vice president of sales and marketing.

DeFuria brings decades of pool/spa experience. Having started as a teen at a family-owned pool and spa business, he also had a 20-year career at BioLab, most recently as its BioGuard brand manager. He is a member of the Pool & Hot Tub Alliance Retail Council, which he will chair in 2021.

With Taylor Technologies, DeFuria will oversee all aspects of Taylor's brand management with a focus on product development and launch strategy.

PHOTO: WESTERN POOL & SPA SHOW

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The Many Ways of Corrosion

Our series on corrosion continues with an explanation of the different types found in pool and spa environments.

BY RAY ENGELHARDT

Corrosion remains a pervasive problem in the industry. However, understanding how this happens can help pool and spa professionals to diagnose and fix the issues while on the site.

Last month, we had a very basic overview of the physics and chemistry involved in the corrosion process. In this second installment of a three part series on corrosion, we discuss the various forms of corrosion and the mechanism of each.

Once you understand how it happens — the chemistry and physics behind it, and the different types — then you can make some intelligent choices.

Here's a look at the different types of corrosion we find in pool and spa environments:

UNIFORM CORROSION

This is just like it sounds — the mate-

rial removal is nearly the same over the entire surface.

For this type of corrosion to occur, the electrolyte must have access to the entire surface, and the material must be uniform in composition. The most common example of uniform corrosion is atmospheric attack on steel or iron parts.

In the pool and spa industry, we might see uniform corrosion on the black iron pipe used for gas or propane valves, or on the top of heater tubs, where rain-water or sprinkler water can collect. It also can be found on metal components with powder coating, such as the boxes or panels used to store control systems and electrical connections. The paint can become damaged or otherwise flake off, inviting a uniform attack.

GALVANIC CORROSION

When two dissimilar metals come in elec-

trical contact and in contact with the same electrolyte, this type of corrosion can occur.

Each of the metals will have a fundamental electrical potential, or specific voltage. When they come in contact this way, the more positively charged metal will become the anode, surrender electrons and be consumed. An example could be a brass screw in a stainless steel light fixture.

Anytime you have two different metals in contact, you run this risk.

But this dynamic also provides a mitigation technique — sacrificial anodes, which are frequently used in pool and spa heaters. Here, aluminum, magnesium or zinc is electrically connected to the parts you want to protect. It will corrode first, protecting the pool equipment.

This technique also can be found on chain-link fencing, where nearly every fastener and sign post is zinc plated. That coating provides a sacrificial barrier in

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that it corrodes and protects the substrate.

So while galvanic corrosion can be a bad thing, you can use that physics to your advantage. It can be a weapon or a shield.

CREVICE CORROSION

This can occur when two closely fitting parts create a crevice and trap a small amount of electrolyte in such a manner that it cannot equalize with the rest of the electrolyte. This is called a “restrictive geometry,” which prevents dissolved oxygen from equalizing.

Oxygen is consumed cathodically in the crevice, creating a concentration difference. The metal in the restricted geometry then becomes anodic and loses electrons.

As the number of metal ions grows, the water becomes thermodynamically unstable and splits into hydrogen and hydroxide. The metal ions combine with the hydroxide and become solid corrosion products. Additionally, the excessive hydrogen protons drive down the local pH — making the water more acidic, further destabilizing remaining metal, and defeating any protective layer. Further, the strong positive polarization actively draws chloride ions into the restrictive geometry, further destabilizing the layer.

It should be noted that the source of the crevice or restrictive geometry can be both from the assembly of close-fitting parts, and overlap weld or chemical deposits in a heat exchanger.

PITTING CORROSION

This is the result of a localized non-uniform corrosion attack on a corrosion-resistant surface.

Many materials, such as stainless steel, titanium and, in some situations, copper, have a durable oxide layer, meant to protect the metal surface from corrosion attack. The protective film is not perfect, so weak spots can exist. Once the protective layer is defeated, the corrosion current is focused on very small areas on the surface, where the protective layer was broken. This results in small but relatively deep pits.

Once the pits develop, the same dynamic occurs as we see in a crevice corrosion event: The oxygen concentration in the area decays relative to the rest of the electrolyte, further anodically polarizing the bottom of the pit. The bottom

of the pit becomes more and more acidic. Further, the strongly positive charge pulls local chloride ions into the pit, further destabilizing the protective film. This process continues to accelerate the local corrosion rate, often resulting in a pin hole through the entire thickness of the material.

For stainless steel, the main cause of pitting corrosion is chlorides in the water. It is important to not allow salt concentrations to become excessive. Overuse of sanitizer also can result in pitting corrosion.

ENVIRONMENTALLY INDUCED CRACKING

Two types of environmentally induced cracking are found in pool and spa environments: stress corrosion cracking (SCC) and hydrogen-induced cracking (HIC), often called hydrogen embrittlement. In these corrosion mechanisms, environmental exposure causes normally pliable metal to fail in a brittle manner.

In SCC, the combined effects of stress and pitting corrosion result in the material cracking. This is sometimes observed as a failure of formed stainless steel light shells and niches.

Hydrogen induced cracking or hydrogen embrittlement is more often the result of plating defects on a hardened part. The most likely example of hydrogen embrittlement in a pool application would be a fastener that was plated and not post-baked correctly. (Sometimes when you purchase bargain hardware you get what you pay for.)

INTERGRANULAR CORROSION

This happens when something, usually heat, causes alloying elements to separate.

The most likely place to find this in a pool environment would be welded austenitic stainless steel. If austenitic stainless steel is heated to a temperature of 800 to 1,500 F, the chromium and carbon form an intermetallic compound, resulting in a chromium concentration gradient in the grains. At this point, microscopic galvanic corrosion cells are created. Do not attempt to weld cracked stainless parts.

DEALLOYING

This is a selective corrosion attack in which the more vulnerable elements are

dissolved, leaving the remaining, more resistant elements in a porous structure.

The dezincification of yellow brass is a common example. Brass is an alloy of copper and zinc. The latter is very active and is selectively attacked, leaving behind a porous copper structure. Dezincification is a risk whenever brass is exposed to chlorinated water. It is common in pool equipment.

EROSION CORROSION/ FRETTING

This is the combined effects of corrosion and either fluid motion or connected parts moving relative to each other. That relative motion grinds off the protective layer, while fluid motion can wash it away. This then increases the corrosion rate. Examples of this could be excessive water velocity in a tube or pipe, abrasives in the water or a loose bolted joint.

Another example of erosion corrosion is cavitation, a fancy term for localized boiling. We all know water boils at 212 degrees F, but technically this is only true at atmospheric pressure. If the local pressure is reduced by the movement of the water through a flow restriction, the boiling temperature will drop. It is possible to boil water at lower temperatures in restricted flow channels. Once the pressure recovers, the vapor bubbles collapse and release significant energy that will damage the local surface and increase the corrosion rate.

STRAY CORROSION

Here, stray voltage is usually caused by a failure to bond or outside sources. The part that is polarized more positive will corrode. This is common if professionals have not bonded an item as defined in the National Electrical Code. This is the case almost every time I see lights corroding in a pool.

Now that you have a basic understanding of corrosion physics and mechanisms, the next installment will address corrosion-mitigation techniques.

Ray Engelhardt is a mechanical engineer with Pentair. With 16 years of pool industry experience, he has a Bachelor of Science in Mechanical Engineering from the University of Missouri Science and Technology and a Masters of Science in Materials Engineering from California State University-Northridge.



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Getting Jobs Into Production by Eliminating Waste

A LEAN process helps reduce customer frustration, and puts less demand on the production team to get the job done.

BY DOUG HOWARD



When there is a surge in leads, sales and projects in design, remodeling companies are left with the challenge of getting projects through pre-production (estimating, design, material ordering and project planning) quickly and accurately to get jobs into production. Business owners that are facing this challenge can look to improvement of their pre-production processes.

There are many ways to approach process improvement. LEAN is a method of process improvement that works particularly well in the remodeling industry. It is an approach borne out of the Toyota

Production Company some 70 years ago that has evolved into a great tool for all types of business.

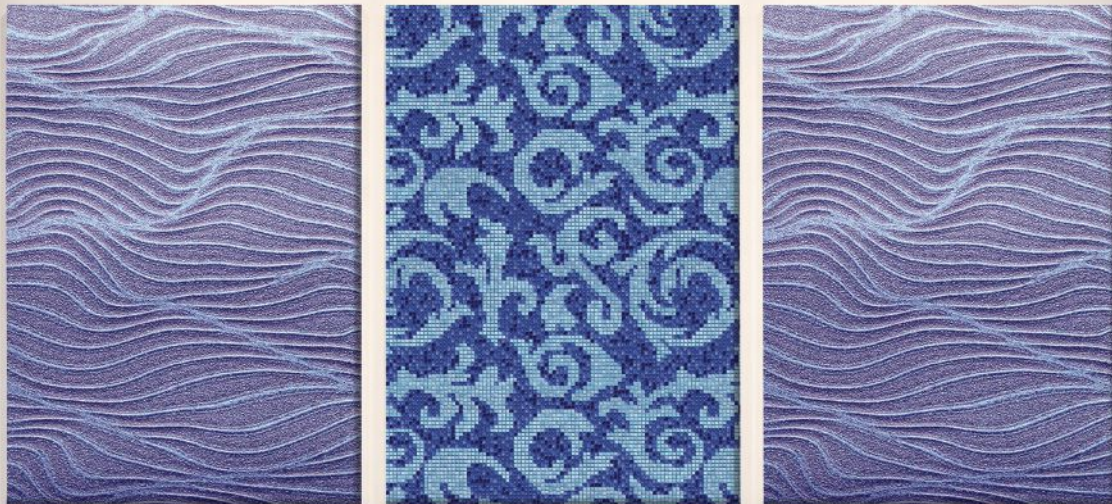
LEAN process improvement begins with “mapping” the “current state”. Mapping is a step-by-step visual of each step in the process, how long each step takes and which team member handles that step. The current state is the way we are doing things now, not how we should be doing them, how we are actually doing them.

Once the current state is mapped, teams look at the process to identify waste. In our industry, two of the most common forms of waste are waiting and

defects. Waiting generally occurs between steps - waiting for the estimate to be done, waiting for the customer’s selections to be made, waiting for the boss’s approval. The time it takes to actually complete a step like actual design time, time working with the client on selections or reviewing the work with the boss is usually small compared to the time spent waiting between steps.

Defects are another common form of waste in our processes. Defects are anything that is not done completely or correctly the first time and requires time to undo, correct or rework. Defects are often

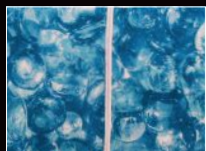
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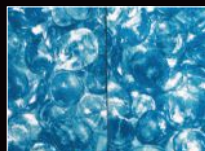
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The best ideas for process improvement come from the people that are actually doing the work. They know best what slows them down, creates frustration or gets in the way of a smooth process.

the result of poor communication or poorly defined processes. They become even more frequent when there are demands to get work done quickly and when people are working on different types of projects for the first time.

The next step in LEAN process improvement after the current state is mapped and the wastes are identified is to brainstorm the “future state”. The easiest way to do this is to look at those steps in the process that have waste and ask the questions “in a perfect world, how would this step be done to avoid waiting or defects?” In answering that question we start to determine what the obstacle is to a better process.

The team then identifies a list of possible improvements that could be made that would reduce or eliminate the waste at each step. Each idea is considered for how much of an improvement it would create and how easy it would be to implement. Management then decides which ideas to put into practice and then measures

their results.

It is a relatively simple process, but not an easy one. It requires the discipline of going through the process step-by-step and focusing very much on those things that are part of our processes that take time and effort but don't add value to the customer. It also requires a recognition that the best ideas for process improvement come from the people that are actually doing the work. They know best what slows them down, creates frustration or gets in the way of a smooth process.

So, how does this method relate to our pre-production processes and the need to get work into production quickly and accurately? Let's look at one example.

Doug's Remodeling Company (fictional) is a design-build firm that does high-end kitchen and bath remodeling and home additions. Once a design agreement is signed, the company takes about 16 weeks to get projects into production. The pre-production process includes: meeting with customer, learning about



The image shows a black, handheld water testing device with a color touchscreen. The screen displays a menu with options like 'Sanitizer', 'Chlorine', 'Tap to Start Test', 'Disk Type', and '203 Series'. Below the screen is a circular sample port. A clear plastic disk with pink and green segments is shown in the foreground. The background features a faint blue technical drawing of a circular component.

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their desires for the project, getting bids from subcontractors, preparing the estimate, preparing a scope of work, getting customer selections, doing final designs, ordering materials, scheduling the project, getting permits and various other tasks along the way. In each one of these areas, we have identified the time it takes to actually do the work for that phase, time spent waiting between steps in that phase and time spent fixing or reworking particular steps. After the team maps the current state, identifies wastes, considers the ideal state and then brainstorms solutions, they come up with ideas like: checklists for certain steps, limiting options for selections, better training on design software, internal deadlines for ordering materials earlier and a format for more detailed scope of work. This would be a different list for each company, but this is what our team identified. By implementing these ideas, improving communication and finding other things to improve along the way, our pre-production process drops from 16

weeks to 12.5 weeks on average, and our quality improves.

The benefit is that we have list time (and therefore less cost) tied up in the process. Projects move more quickly toward a production start date. Customers are less frustrated with a long process, and less demand is put on our team to get the job done. It is a win-win in every sense. And now with pre-production moving better, we can take the same approach to our sales process, production process or other aspects of the business. Eliminating waste becomes part of our culture and our every day routine. And our business becomes easier to manage, more competitive and more profitable.

Doug Howard is the director of consulting services for Remodelers Advantage. He has more than 25 years experience in leading organizations, starting new companies and assisting client businesses as they start-up, grow or transition. This article previously appeared in sister publication Remodeling.

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Everything Under the Sun Expo Charges Ahead

FSPA's annual show is ready for business with new safety protocols.

BY LINDA G. GREEN

Many trade shows have been canceling or going virtual due to the coronavirus pandemic, but the Florida Spa & Pool Association is charting a different course.

Like everything, timing is key. This show is held later in the season, which is fortuitous because coronavirus vaccinations, started in December 2020, will be well under way nationwide.

As in previous years, the Everything Under the

Sun Expo is slated to be an in-person event on Feb. 19-20, 2021 at the Orange County Convention Center in Orlando — but including new safety protocols, of course.

“We don’t feel a virtual event would serve our industry,” says FSPA Executive Director Wendy Parker Barsell. Business is thriving, with Florida pool permits up 22%, she notes, adding, “Contractors are looking for new products. People are interested in taking classes.”

So how many folks are expected to be at the show?

PHOTOS COURTESY FSPA

When Parker Barsell spoke with PSN, it was early in the registration process. “The numbers are really fluid,” she said. “I can’t give a guess about exhibitor and attendee numbers [at this time].”

That said, she estimates the exhibit hall size will be approximately half that of a regular show. And that’s OK. Having the usual number of attendees in a smaller space isn’t really the goal. “True, wall-to-wall [people] is part of the energy of the show, but this year is different,” Parker Barsell says. “It’s OK that it’s smaller. It might be the year that smaller manufacturers come and can be seen by more industry members.”

Precautions to keep everyone safe include portable hand sanitizer stations throughout the exhibit hall for frequent hand washing, and masks and social distancing are required — there’s even a separate entrance and exit to the hall.

Having a safe educational program is important, too. Classroom capacity will be kept at 50 percent, seats are placed 6 feet apart and there are no tables.

EDUCATION WITH A TWIST

Education is huge at this show and not just because of a natural desire to become better at one’s craft. The state of Florida requires ongoing training of all who want to renew their Florida licenses. Students need to be aware that besides the exhibit hall safety protocols, changes have been implemented for 2021 education.

Classes are grouped in four-hour morning or afternoon blocks on Friday and Saturday. Each block will be held in a single classroom, and students may choose one room per morning and one per afternoon. Upon entering, the seats they choose will be theirs for the entire session. If they must leave the room for some reason, there will be note cards to put on their seats to make sure no one else sits there.

To earn all 14 hours for Florida license renewal, it’s necessary to take mandatory courses Thursday and general courses on Friday and/or Saturday, according to FSPA.

This year, classes will number 50 rather than the usual 60 to 65. And the

seven Learning Labs, spread across Friday and Saturday afternoons, will cover everything from variable-speed pumps to federal minimum efficiency regulations. One of the Saturday labs will be conducted in Spanish.

Organizers have provided a good mix of classes for builders, service technicians and retailers. Parker Barsell says her picks for most-popular classes would include business sessions because Florida is always keen on that topic for license renewal.

For the education schedule and latest information, visit the Expo’s website.

TIME TO CELEBRATE

The Welcome & Awards Reception kicks off the Florida show on Thursday, Feb. 18, at 6:30 p.m. in the Rosen Centre Hotel. Sponsored by HornerXpress, it’s expected to attract approximately 100 guests, with restrictions on capacity in effect.

In this time of wearing masks for health reasons, the “Masquerade” theme for the 2021 event is perfect. For those

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without masks, reusable FSPA masks (yes, they bear the organization's logo) will be provided.

"It's less a cocktail party and more a sit-down awards show," FSPA Executive Director Wendy Parker Barsell notes. Pool professionals will be recognized for their accomplishments with design awards, chapter awards and Person of the Year. There will be no inductees into the FSPA Hall of Fame this time.

Typically, there's also the Friday Night Party, where pool and spa pros enjoy dinner, drinks, networking and entertainment. Details for the 2021 event are pending.

Reflecting on the show and its value to the industry, Parker Barsell says, "It's being put on by a nonprofit trade association. Proceeds of the show keep FSPA supporting the industry. We rely on this being a successful program to strengthen the Florida pool and spa industry."

To access show updates and to register, visit underthesunexpo.com



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Making the Transition From Field to Office

Two experts provide tips for making this transition

BY TIM FALLER, MELANIE HODGDON



TIM FALLER: The move from field to office represents a shift from leadership by example to leadership from afar. In the best scenario, the business owner has time to transfer responsibility in increments through side-by-side on-the-job training. If time is short, next best is to put into place the person who is best-suited for the job of managing the crew. This is almost never the best technical person on the crew; but, unfortunately, promoting someone who has people skills and leadership potential but no technical skills is equally disastrous.

The best person for the job is someone who has both good leadership skills and good tech skills. Having both types of skills is more important to winning over the team than being “the best” at either.

“The person who is best-suited for the job of managing the crew is almost never the best technical person on the crew.”

Even with the right person, however, several negative consequences are inevitable.

Productivity will temporarily drop because when the owner leaves, his authority leaves with him. Until his replacement earns the full respect of the crew, the job will not progress as smoothly as it once did. Alternatively, if the owner promotes someone from within but neglects to replace that person with a new hire, that means one less person working the job. Change creates dissatisfaction. In many cases, it will be “my best guy” who becomes unhappy and leaves for greener pastures. In my experience, though, the company will recover and often may fare better than before. There is no fool-

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"In this case hiring a field replacement for the owner from outside would be easier than promoting from within. Unless an internal candidate for supervisor also happened to have been with the company longest, he would likely be perceived to have been unfairly promoted."

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proof method. Success sometimes comes through trial and error. That argues for making this kind of change when there is time to go through several people before finding the right fit.

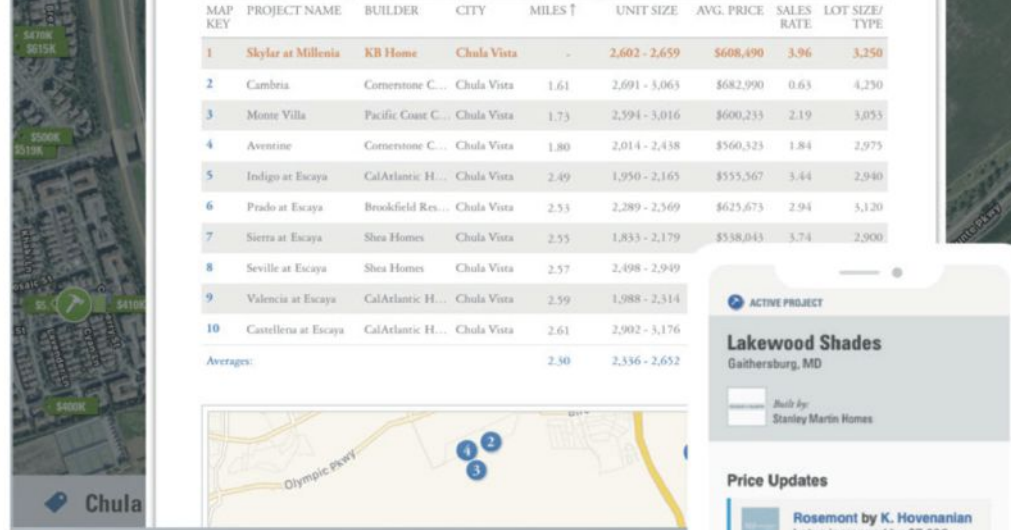
MELANIE HODGDON: Recently, I was working with the owner of a roofing and siding company who was in the process of switching from running his crew to running his business. Complicating the challenge of naming a supervisor who was both technically competent and a good manager was the problem of seniority.

I had no idea how highly valued seniority could be until I worked with a company for which I had to put together a job assignment board. On the board, I listed the employees alphabetically, which seemed logical to me, but the owner took one look and said, "Oh, that will never work. The boys will be offended." I soon learned that every employee list had to be arranged by date of hire, with the most recent hire at the bottom.

For the roofing company, this attitude toward seniority meant that, unless an internal candidate for supervisor also happened to have been with the company longest, he would likely be perceived to have been unfairly promoted. Seniority issues can only be overcome by someone who demonstrates extraordinary technical skills or who has exceptionally strong management and leadership skills. Anyone in between will face an uphill climb to acceptance by the crew.

You may not be able to avoid this problem altogether, but you can make for a smoother transition. Give your crew some advance notice about your plans to hire someone to replace you in the field, and make sure the crew understands that this person's job is not just technical but includes paperwork and communication with the office and perhaps the homeowner.

Tim Faller is a senior consultant and has worked with hundreds of remodeling companies, large and small, to help improve profits by creating smooth, efficient production systems. Melanie Hodgdon, president of Business Systems Management, provides management consulting and coaching for contractors. This article originally appeared in The Journal of Light Construction.



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By Nate Traylor

Contagious Growth

How service firms can meet pandemic-driven demand — or if they should even try.



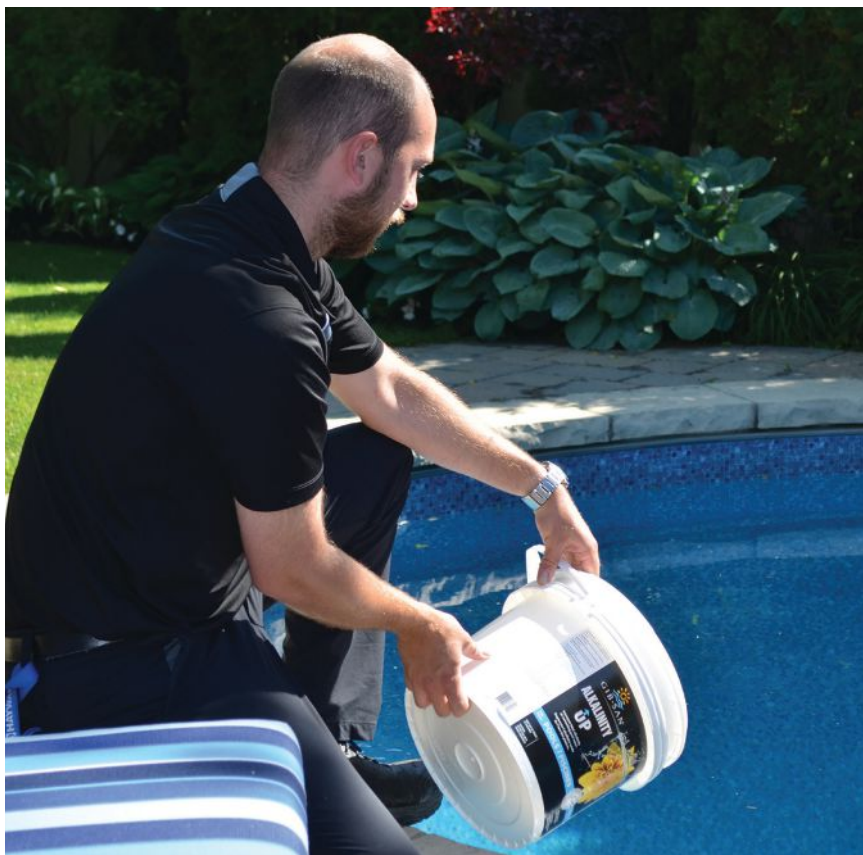
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Proving its resilience yet again, the pool and spa industry is coming through the other side of the pandemic relatively unscathed.

While the year of staying home has presented challenges — supply-chain issues and a shrinking labor pool, to name just two — many industry professionals report unprecedented growth. With nowhere to go, homeowners are turning to pool service technicians — newly christened essential workers — to rehabilitate their neglected swimming pools, now their sole source of exercise and play.

Many pros find themselves with more work than they can handle. “This will represent the best year that we’ve had in business ever,” says David Hawes, owner of H&H Pool Services in Dublin, Calif. Calls for equipment upgrades are keeping his San Francisco Bay-area service firm busy during a season that’s historically slow for the industry.

Likewise, Javier Payan is having to step out from behind his desk and get his hands dirty. While his service department remains steady, his repair technicians are swamped. There’s too much work for his staff, he says,



so he's spending more time in the field these days.

"We've already had our best December on record," says Payan, owner of Payan Pools, serving the San Diego area.

Rich Gallo also closed out 2020 with staggering growth. He's entering the new year with more trucks, more staff members and a suite of software programs to manage the influx of jobs.

"I'd say we scaled three times what we would normally do in one year," says the owner of PureSwim, a service firm based in Valencia, Calif.

All three acknowledge that with growth comes risk. While it may be tempting to capitalize on the surge of demand, not every service firm is equipped to do so, experts caution. Carefully consider your available resources and how much risk you're willing to absorb. And proceed with caution.

Employees and where to find them

One person can do only so much work. When you find yourself at maximum ca-

capacity, yet the market is ripe, the obvious solution is to hire more people. Just don't expect an immediate payoff. You've heard it before but it bears repeating: Hiring is expensive.

When you factor in workers compensation, benefits, payroll tax, insurance and social security, among other expenses, a new employee is going to cost you considerably more than the hourly wage he or she is earning, at least starting out. And California's ever-restrictive labor laws have limited the ability to rely on independent contractors. Hawes estimates that a \$20-per-hour employee actually costs him \$26 an hour.

So is it worth it? To get to the answer, you have to weigh the costs (and risks) against the earnings potential.

"I know what it costs to bring somebody on board, and I know that the first three to six months I might be in the red," Hawes says, adding that it might be a risk worth taking if all signs point to continued growth. "I know about when that person is going to become a break-even and then start making me money. So I don't hire

Cool Tech to Take the Load Off

Pool pros are busier than ever, and they're turning to technology to streamline operations. Here are two ways to use software and mobile devices to be more efficient.



Do estimates remotely: Many homeowners have spent the better part of a year attending work meetings on Zoom, so they're accustomed to doing things virtually. Pool professionals say this trend has helped them conduct business remotely. Instead of driving to sites to write up an estimate, techs are arranging for customers to show their pools and equipment through virtual meeting platforms. "People are much more receptive to that now," says David Hawes, owner of H&H Pool Services in Dublin, Calif.



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Ultimately, it boils down to working smarter and harder for a limited staff to keep up with demand. For Payan, that means giving his crew weekends off so they can have time to recharge. Burnout is a very real risk, he cautions.

someone with nothing for them to do. I go a tiny bit over capacity so I have some work to shift to them, and then I turn on the afterburners a little bit.”

Gallo took a different approach. He was willing to hire more employees than he initially had work for.

Several indicators leading up to the pandemic suggested that he should pull the trigger. Among them: an increasing number of calls from frantic customers who needed service urgently. A homeowner’s pool technician may have disappeared and stopped returning calls — a troubling trend Gallo chalks up to the state’s proposed law to reclassify independent workers as full-time employees. Sensing there was more work to be had than his crew could perform, Gallo staffed up. By the time many locked-down homeowners were reappraising their backyards, he felt poised to profit.

“If you can do that, that’s your best move,” he says. “It’s a big risk, but the reward can be just as big if it pays off.”

But even if you’re willing to hire, there’s the matter of finding people willing to work. Some service firms have found candidates through temp agencies specializing in manual labor, or by offering bonuses for employee referrals. As newcomers enter the field, the more experienced service pros graduate to repair technicians status so these firms can meet the demand for equipment upgrades.

Yet qualified applicants remain few and far between. “You’ve got people getting paid to stay home, making more money to stay home. That wipes out a certain percentage of the population,” Payan says. “For me, one of the most frustrating things is having more work than you can get to ... You would think there would be a line of people out the door wanting to work because of the unemployment statistics. It’s something that makes no sense at all.”

With manpower at a minimum, Payan is having to be more resourceful. In addition to spending more time in the field himself, he’s scheduling larger projects for the off-season when his crew has more time. He also sends emails to his customers, urging them to schedule their appointments now so they can avoid delays during the busy season.

Ultimately, it boils down to working smarter and harder for a limited staff to keep up with demand. For Payan, that means giving his crew weekends off so they can have time to recharge. Burnout is a very real risk, he cautions.

Risks, resources and your capacity to grow

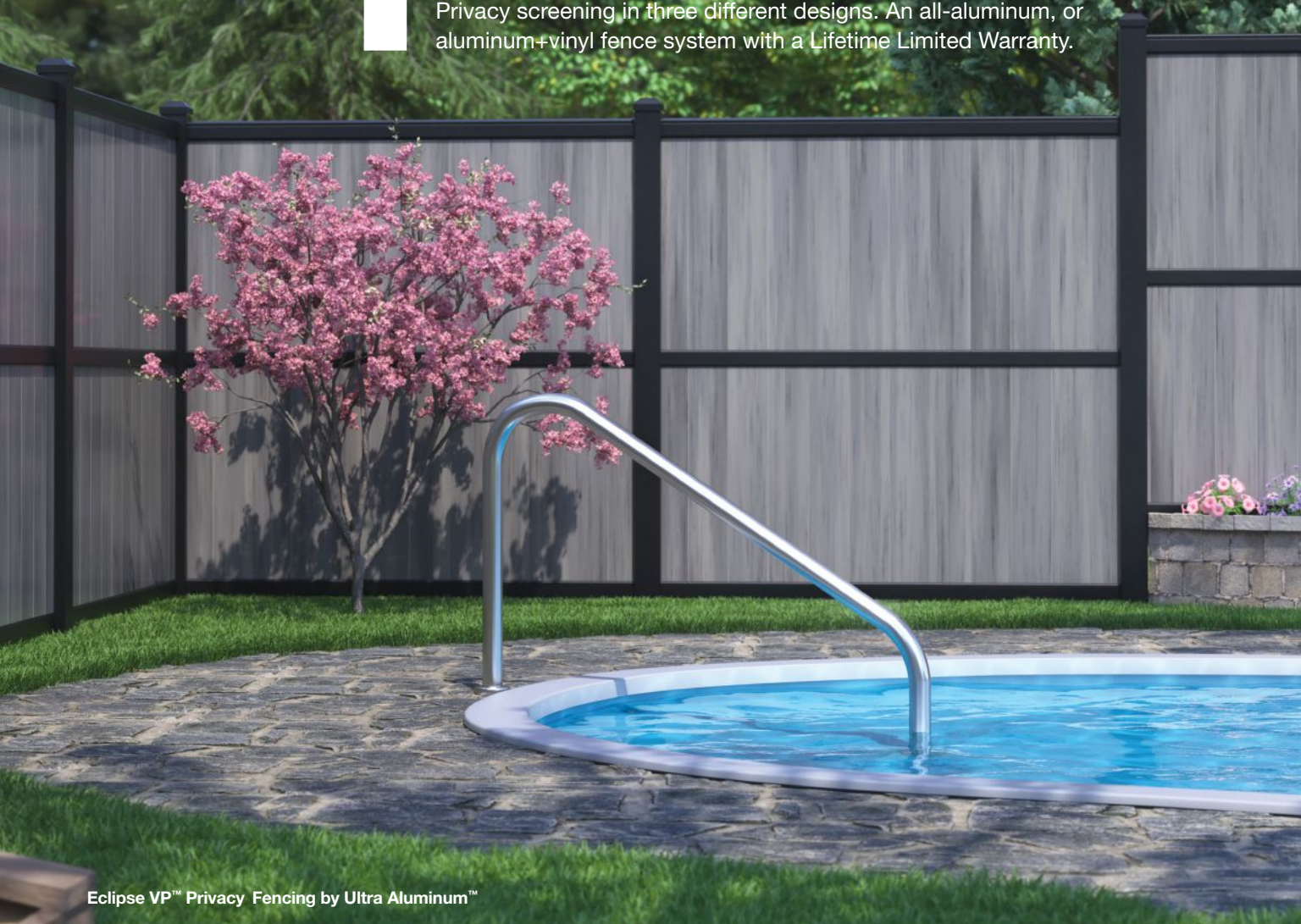
If you want to grow your business, now is the time to take stock of your available resources and consider the areas you’ll need to build out to support an expansion.

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Each consideration represents opportunity as well as risk. Take trucks for example. Your liability multiplies with each additional truck on the road. So add another item to the list: insurance.

Some questions to ask yourself:

- Will you need more trucks?
- Will you need a larger warehouse? Or if you intend to break into a new market, a second warehouse?
- Do you have the office personnel to handle the influx of calls and dispatching?
- How many established routes do you have?
- Will you need to invest in more technology to keep track of inventory, monitor field workers, etc.?

Each bullet point above represents opportunity as well as risk. Take trucks for example. Your liability multiplies with each additional truck on the road. So add another item to the list: Insurance.

"You'll want to make sure you have higher limits," Gallo advises.

This applies not only to vehicles, but employees as well. It's a sobering fact: More employees means more likelihood that one of them will sue. Employment practices insurance (EPI) provides coverage in the event claims are made against you alleging wrongful termination or other complaints.

There's also the risk of being so fixated on growth that your customer service suffers. Suddenly, you're faced with a mountain of financial commitments — the trucks, the new warehouse — while losing accounts at the same time.

"I think there's a propensity in these kinds of times for somebody to try to keep

up with meteoric growth, and there's nothing wrong with that," Hawes says. "But sometimes you start ignoring the basic business principles. I think that's where people get in trouble. In an effort to grow, they end up getting sloppy."

Also consider your cash flow. This is one of the most important resources a business has for projecting growth. Money coming in and money going out can help you prepare for future expenses. Tracking your funds' movements will help you determine when to, say, sign a lease on a second office or bring on an additional employee.

"You're able to have a better sense of what the business really has on hand of cash," Gallow says. "And in growth, you're going to need cash. Cash is king."

Profits, rewards and the question of longevity

There's a very good reason many single-pole operators are happy working solo: They have relatively little overhead or liability, and some even outearn larger operators with multiple trucks and employees. They're proof that bigger isn't always better.

But with so many homeowners rediscovering their swimming pools, the market for capable pool technicians is too great to ignore. This leaves many pool professionals one of three options: turn away work, raise their rates, or grow. While

it's true that the latter holds the most risk, it also holds the most reward. If you can manage liability and increase business incrementally, there are rewards to reap beyond just higher profits: A service firm could sustain itself without requiring the owner's constant oversight.

However, one question lingers that may give owners pause before investing: How long will this pandemic-driven windfall last? Will we go back to business as usual soon, or is this the new normal?

There's good reason to believe that working from home is here to stay. Many managers have found that employees are just as productive working remotely. So long as that remains the case, Hawes believes families will use the pool as their primary source of recreation, a place where their kids can burn some pent-up energy.

"I think we've introduced a lot of kids to how fun swimming can be, by almost making them: 'You're going to go swim! Play! Play like crazy,'" Hawes says.

For his part, Gallo thinks demand will eventually level out as the country recovers from COVID-19.

"Things are going to work out," Gallo says. "This will definitely be a bubble. It will probably go somewhere from nine to 18 months and then it will just start to go down. Instead of a rushing flow of water, it will go down to a drip and you just have to be positioned properly."

PHOTO COURTESY PAVAN POOLS

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Any Shape



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BY REBECCA ROBLED0

BACKYARD HUB

**Outdoor kitchens take center stage,
just as surely as they do inside.**

Is there any such thing as a “barbecue area” anymore? Not when a design professional becomes involved.

What used to be a small barbecue tucked in the back corner has evolved into the hub of the backyard space.

“When you entertain in your house, it’s hard to get people out of your kitchen,” says Scott Cohen, president of Green Scene Landscaping and Swimming Pools in Chatsworth, Calif. “You can put appetizers all over the place, but they’re always hanging out in the kitchen. The same thing is true in the backyard.”

Evolution has changed the approach professionals take to these increasingly crucial areas, somewhat complicating their design and construction. Designers must







'I WAS A GRILL GUY, AND I GOT UPSET A LOT OF TIMES BECAUSE I WASN'T EVEN PART OF THE REST OF THE CONVERSATION AND OTHER ACTIVITY IN THE YARD.'
— KURT KRAISINGER

draw on their acute sense of placement and flow, just as they would with any other primary space. They also must acquaint themselves with an increasing number of products and features — and gain an understanding of which ones make sense in this special setting, and which are impractical or unnecessary.

Place of importance

Not too long ago, conventional wisdom said the grill area should go right next to the house. This approach persisted for two reasons: It eased the path for transporting prepared food from indoor kitchen to grill; and it kept the kitchen out of the way.

While today's designers may find this strategy the most appropriate in some cases, it's no longer assumed. Where the grill area was a utilitarian spot to keep out of the way, the backyard kitchen now is meant to attract.

"Just like inside the house, it's the central location that everything sort of re-

volves around," says Chuck Hess, principal of Hess Landscape Architects in Lansdale, Pa. "So if you go inside, it's your family room and kitchen all tied together. Well, outside we're finding much the same."

This means it takes center stage — literally as well as figuratively. Often kitchens are combined with pool houses, cabanas or arbors to create a destination.

"Instead of ... looking like an afterthought or appendage to the design, it should be a part of the overall design and be celebrated," says Kurt Kraisinger, PLA, LEEDAP, president of Lorax Design Group in Overland Park, Kan. "Make it a part of the overall design so that it looks like it was meant to be there."

In response to this change of approach, Kraisinger and his associates often design their kitchens "in the round," with an island in the middle.

"Then everything around it kind of embraces it, and it becomes part of the overall design," he says. "When you're

standing behind the grill top, you're actually engaged with everything else that's going on. People could belly up to a bar that's adjacent to you so that they could be part of the conversation."

To create a true destination spot, designers sometimes even combine the outdoor kitchen with a living room space, including such features as fireplaces, fire pits, televisions and comfortable seating.

This is all great for the grill master, who no longer has to choose between cooking and socializing. "I was a grill guy, and I got upset a lot of times because I wasn't even part of the rest of the conversation and other activity in the yard," Kraisinger says.

Of course this means more space needs to be allotted to this congregation area. Cohen, author of two books about backyard design, likes to start with a counter for cooking and another for bar and beverage service. There also must be enough room around the kitchen so it doesn't block traffic and flow through the rest of the yard.

Sometimes, close to the house is most appropriate — for instance, when the backyard is located in a cold region and the users like to grill in fall and winter. But even then, outdoor heaters help with climate control. And for those with space and budget to spare, designers can create a much smaller area near the house for a portable barbecue to be used during the cold months.

But a word of advice: If placing a grill near the house, leave enough distance so the heat from the barbecue does not damage the building exterior.

PHOTO: STEPHEN GOVEL; DESIGN BY HESS LANDSCAPE ARCHITECTS

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Function and comfort

Homeowners often request all kinds of fancy features and products for their outdoor kitchens, inspired by their world travels or even lifestyle television. However, it all starts with the basics.

To start, designers and their clients should avoid the mistake most cited by experts — shortchanging counter space. As an example, designers may jam in several features, with no place for a plate. “When your client says, ‘I want a 52-inch grill,’ and yet you only have a foot of space to put a tray down next to it, that’s not quite enough,” Hess says.

When square footage is tight, perhaps homeowners don’t need the largest grill available and, instead, would be better off with more counter space. Cohen tries to include at least 16 inches between appliances to create what he calls “landing stations.”

“You need workspace,” he says. In addition, make sure to include adequate service space — just a bar or counter for people to eat or even just put their plates and glasses down as they circulate.

While it’s good to provide as many linear feet as possible for the counters, designers can get carried away with the width. “So you have somebody with human-sized arms, and they can’t reach across the counter to put food out,” Cohen says. He suggests 18- to 24 inches — more than enough to accommodate the standard 9-inch dinner plate, but not so much that it’s difficult to reach the other side.

However, the rules change when counters take island form. Being accessible from both sides, they can be wider.

Either way, build the surfaces at the proper heights — 34- to 37 inches for a kitchen countertop; 40- to 44 inches for a bar. When working with clients of different sizes or physical abilities, variations can be considered, but you also should discuss how this could affect the home resale value.

For countertops, Cohen is a fan of the L configuration, with the grill set as the smaller leg. This helps control the input of visitors whose company may be wanted, but who don’t need to engage too closely.

“When [friends] say, ‘I’ll keep you

company,’ what they really mean is ‘I’ll supervise you and make sure you don’t burn dinner,’” Cohen says. “So you want them out of your hair a little bit. An L-shaped counter gives them a place to hang out, belly up to the bar, but I don’t want them in my face while I’m cooking.”

When devising countertops, designers and their clients should consider the benefits and drawbacks of split-level counters.

In this scenario, the outer perimeter stands at bar height while the inner plane, near the grill and sink, sits at standard counter height. With this configuration, the sink and grill are concealed from the pool and other outdoor areas, plus it gives friends a place to sidle up when they want to keep the grill master company. It also provides a backsplash for the sink. On the downside, this means that each counter will be narrower, so there isn’t as much room for hors d’oeuvre trays or to work on one’s laptop.



You know the grill

With all the new features being introduced for backyard kitchens, it’s easy to get carried away. That’s why designers are learning which ones prove useful for the long haul, and which don’t live up to the hype.

Many have found that, in addition to traditional grills, the kamado-style ceramic models get quite a bit of mileage. Designers have found inventive ways to build around them by creating stations for them. When doing this, access must be provided for so users can reach the coals at the lower level.

“To give it a more built-in effect, I usually create a shelf or ledge for it to set on within the design of the kitchen, and set the height at a level where the top of the grill ends up at normal counter height,” says Randy Angell, CEO of Randy Angell Designs in Plano, Texas. “It ends up about 12 inches above floor level, and then that puts the grill at about the level

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of the counter height. And the dome lid is higher than the counter.”

Since pizza ovens began to appear in backyards, some have wondered if they’re worth the cost of admission or just a fad. Designers find their clients end up using them for years to come. Not only can they cook pizza, but they can handle a variety of cuisine.

“They’re pretty confident they’re going use it for all their meals,” Kraisinger says. “They don’t necessarily want a grill. They’re going to cook steak, pizza and pasta.”

However, that doesn’t completely answer the question of value. Traditional pizza ovens are relatively costly to build and take up a fair amount of space, so they may not always earn their keep. Newer, pre-fabricated pizza ovens,

on the other hand, seem to be proving worthwhile.

“Now that they have the pizza ovens that are in stainless steel, a smaller-scale countertop format and a little more affordable, it’s becoming a much more popular addition,” Angell says. “I love those big authentic clay pizza ovens, but they’re huge and very expensive.”

Being gas-fired, the newer versions also are easier to use, he reports.

There also are less glamorous features that can be overlooked but will be used repeatedly, if without thought. Count among these a stainless steel trash drawer next to the grill.

“They may think about putting a trash bin inside a cabinet or something like that, but to have a pull-out trash door next to

the grill is a very handy thing,” Angell says. “It’s just a cleaner way to do it. You’re not having to worry about animals getting into it and all that mess. It’s very easy to access while you’re cooking and your hands are dirty, and then you just close it and it’s put away and you don’t have to worry about it.”

Proceed with caution

On the other side of the equation are features that seem as if they’d be handy but prove too costly or problematic.

At the top of the list for designers are sinks — especially those with hot and cold running water or garbage disposals.

“I tell my clients that, unless it’s something you absolutely know you’re going to use on a regular basis, it may not be worth the expense and the trouble as far as the maintenance of having a sink outdoors,” Angell says. “If it’s not well protected, you always have to be concerned about freezing in the wintertime, and winterizing the plumbing to that sink. Cost-wise, tying an outdoor sink into the sanitary sewer and the hot and cold water from the house can be extremely expensive.”

In many jurisdictions, running the sink to the sewer is not an option — for reasons ranging from legal to health to the feasibility of your company. In California, for instance, failing to send the runoff to the sewer is a serious offense.

“It’s a health code violation, and it carries a \$2,000 fine, and after two of them, they’ll take your license away,” Cohen says. “So if we’re going to install an outdoor sink for clients, it’s going to be connected to a sewer line, which can be \$3,000 to \$4,000 at a minimum.”

Some areas permit sending the runoff to gray water or ground seepage. But routing it to the street can be dangerous.

“This becomes a problem if you’re cleaning chicken outside, washing salmonella down the street,” Cohen says. “Then there might be a little kid playing with a boat in the gutter out there. It’s just not safe.”

In most cases, it is fine not to have a sink. Many homeowners do not need to use running water as much as they expect, plus they’re engaged by all the other features the space has to offer.





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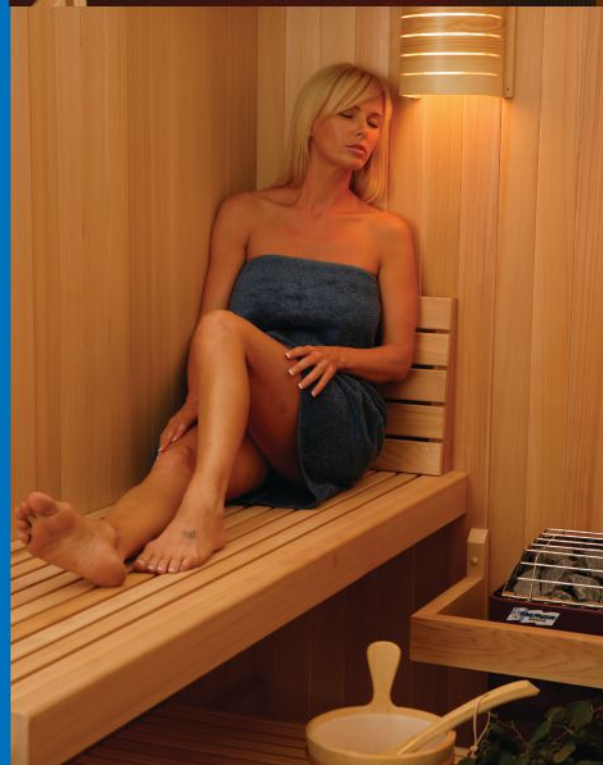
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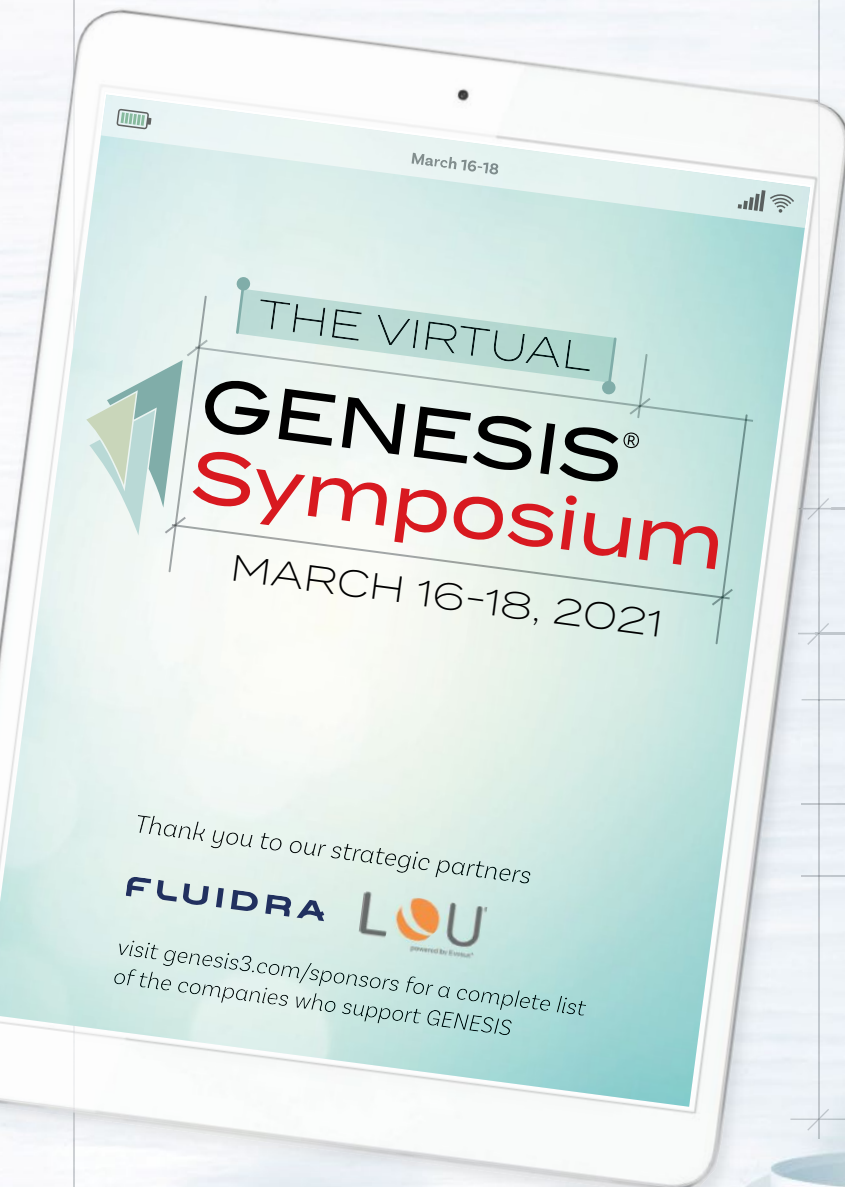
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How Do You Know You're Making Money?

BY MELANIE HODGDON



It's challenging enough to make money. These simple tools can help you know whether that's truly happening.

A client recently sent me an e-mail asking an accounting question. But first, he provided a brief update: "I have been busy working and, I believe, making money?"

What stood out to me was that he added a question mark to what might otherwise have been a celebratory statement. And that reminded me of how

easy it is to get lost in the work and lose sight of the profit — and to fool yourself into thinking things are going one way when they may not be. In these challenging times, as the pandemic forces the work to slow down, ramp up, and potentially slow down again, it's even more important to pay attention. Here

are two tips that can help you keep your finger on the pulse of your business.

Tip 1: Choose accrual-basis reporting

Many people mistakenly view their financial reports on a cash basis, either because it makes more sense to them

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P & L, ACCRUAL BASIS

Transactions dated Aug. 1-Aug. 31	
Invoices to customers	\$38,750
Bills from subcontractors	\$12,750
Bills for materials	\$16,511
Bills for equipment rentals	\$895

Month of August	
Income	\$38,750
Cost of Goods Sold	
Subcontractor Costs	\$12,750
Materials Costs	\$16,511
Equipment Costs	\$895
Total Costs of Goods Sold	\$30,156
Gross Profit	\$8,594
Gross Margin	22.18%

In accrual-basis accounting, you enter all of the two-step transactions, and these will be included on your financial reports.

or because the reports look better or healthier to them. Don't do it! Remember that even if you file your taxes on a cash basis, you can (and should) run your business on an accrual basis, because it gives you a far more accurate picture of what's going on. Most accounting software will allow you to toggle between accrual basis (for managing) and cash basis (for tax preparation) reporting, so check out yours.

What's the difference? There are two kinds of transactions:

"One-step" transactions. These include writing a check and using a debit card (where there is no accounting delay between writing the check and considering that cost to be debited from your checking account). On the income side of things, a one-step transaction would be creating a deposit to record money (such as payment from a customer) going into your account.

"Two-step" transactions. These include entering a bill, entering a credit card charge, and creating an invoice. Each of these transactions has a second step: You must pay the bill, pay your credit card account, and process payment from the customer before making the deposit.

In cash-basis accounting, you typi-

cally record only one-step transactions, which will be included on your cash-basis financial reports. Alternatively, you may record some two-step transactions, but these will not be included when you run your report.

Almost all companies generate invoices (a two-step transaction) from their accounting software, but many don't enter bills and delay entering credit card charges until they actually get their statement (entering the total in bulk as a single entry when they're ready to pay). Such companies are operating in a hybrid mode in that income is treated on an accrual basis and costs on a cash basis. If these companies run an accrual-basis profit and loss (P&L) statement, the invoices will be included (inflating income) but the costs will not be; and if they run a cash-basis P&L, any unpaid invoices will be excluded. Either way, they don't get an accurate picture.

I'm going to focus on "above the line" transactions (income and cost of goods sold, or production costs), but the theory applies to overhead as well as balance sheet accounts.

Accrual-basis accounting and reporting. In accrual-basis accounting, you input data about all incurred expenditures and income (two-step

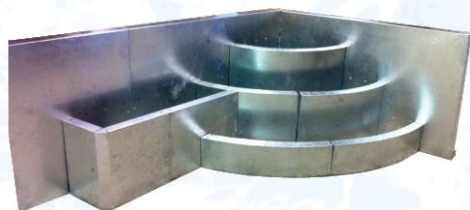
transactions including bills, credit card purchases, and invoices). When a financial report is set to be viewed on an accrual basis, you will see all these costs and all the income in the report..

In the example above, let's look at just the transactions that occurred within the month of August. If you are running your books on an accrual basis, you will enter all the invoices for customers and all the bills and credit card charges you may have received for subcontractor services, materials, and other direct costs (such as equipment rental) in August. Since you are entering these as they come in, on any day you will see the accrued costs on your P&L (as well as on your job cost reports)—whether or not they have been paid. The invoice gives you a more accurate picture of what is owed to you, and the bills and charges give you a more accurate picture of what you owe others within that time period. If you have invoiced more than you have incurred in costs, that's good! In the example, invoices for \$38,750 were sent out, and total costs for the same period were \$30,156.

Cash-basis accounting and reporting. Now let's look at cash-basis reporting for the same period (see table on the next page). On a cash-basis report,

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P & L, CASH BASIS

Transactions dated prior to Aug. 1 but paid between Aug. 1 and Aug. 31	
Invoices paid by customers	\$52,779
Bills paid to subcontractors	\$18,705
Bills paid for materials	\$14,269
Bills paid for equipment rental	\$217

Month of August	
Income	\$52,779
Cost of Goods Sold	
Subcontractor Costs	\$18,705
Materials Costs	\$14,269
Equipment Costs	\$217
Total Costs of Goods Sold	\$33,191
Gross Profit	\$19,588
Gross Margin	37.11%

In cash-basis accounting, you typically record only one-step transactions. Note the reported margin here is much higher than on the accrual-basis P&L for the same business.

the only transactions included are cash inflows or outlays. In other words, if you received customer payments within the month of August, those dollars will be included. If a customer pays \$25,000 on a \$40,000 invoice, only \$25,000 will be included on the report. If you paid bills in August (even if they were payments for charges from prior periods such as July or even June), those dollars will be included. As with invoices, if you paid \$500 on a \$1,200 bill, only the \$500 will be included.

Notice that when you ran the P&L on an accrual basis, the gross profit for August was \$8,594 and the achieved gross margin was 22.18%. But when you ran the P&L on a cash basis (below), the gross profit for August was a whopping \$19,588, yielding an achieved gross margin of 37.11%. What happened and which can you believe? In the cash-basis P&L, income is reported as \$52,779. This amount reflects payments on invoices created prior to August (assuming that none of the August invoices were paid in August). So these payments may have been for invoices from July, June, or even May if you had some late payers. You can't determine when that income was requested since the report

includes only the payment.

Now let's look at the bills you paid. Presumably, in August you were paying for bills from July (and possibly June, if you have good-natured subs and suppliers). But how do you know whether you paid for everything? Remember, you aren't seeing any unpaid bills on a cash-basis report. Or you may have made a partial payment. So that achieved gross margin of 37.11% may be wrong in part because you haven't paid all your bills.

And that's the biggest shortcoming of cash-basis reports: If you don't have the cash to pay for something, it won't show up. Since you only see a partial picture, you cannot draw accurate conclusions.

Earned vs. unearned income. Be aware that to be accurate, your reports should show earned income only. If you invoice for a large deposit (customer pre-payment), those dollars should not be considered income until the job starts and has generated a matching amount of costs. Caution: Unless you are adjusting for unearned income, including this income on either a cash or accrual P&L could be misleading and lead to overstating your gross profit and margin.

Tip 2: Monitor your balance sheet

Although most people are more comfortable and spend more time with their P&L than their balance sheet, the balance sheet can provide two quick ratios that will give you a sense of how well a company is doing overall.

Current ratio. This ratio is derived from two numbers on your balance sheet. It is simply a measure of how well the company is able to cover short-term debt (liabilities) by using short-term assets.

On your balance sheet, short-term debt will be termed "other current liabilities." (In accounting parlance, current refers to a term of 12 months or less.) Examples of short-term (current) debt include payroll tax liabilities, credit card debt, bills, and lines of credit.

Short-term (current) assets include cash (bank accounts, money markets), accounts receivable (will be turned into cash in less than 12 months), and inventory (can be sold and turned into cash in less than 12 months).

There's nothing magical about this ratio. Simply look at your balance sheet; the total current assets and the total current liabilities will each be subtotaled.

Divide the current asset subtotal by the current liability subtotal. Ideally, you should have \$1.25 of current assets available to pay off each \$1 of current liabilities. If your ratio is smaller than that, you are headed for a cash crunch and need to send some invoices out. You can create a simple calculator that will give you the ratio. Then every month, just input the subtotals and see how you're doing.

Debt-to-equity ratio. The purpose of this ratio is to show the degree to which your company is running on borrowed money. For example, let's say that you took out a five-year loan for \$120,000. That would certainly increase your cash (current assets). Your current ratio would probably look great since that five-year loan would be excluded from the other current liabilities subtotal. But that loan, which would be classified as a long-term (longer than 12 months) liability, should be included when considering your total debt, both current and long-term. That's where this ratio comes in.

In an extreme oversimplification, equity can be considered the net worth of the company, assuming that all assets were liquidated in order to pay off all debt. Whatever is left over would be the company's equity. So it's helpful to understand how the amount of debt a company has compares with its equity. Hopefully, the total debt will be smaller than the company's equity. The formula simply divides the company's total

liabilities by total equity.

Both of these figures are provided on the balance sheet. Again, create a simple spreadsheet to track these. You want debt to be smaller than equity, so the resulting number should be less than 1. In the example at right, this company's debt is too high. The business is being sustained by borrowing. To improve the ratio, it will be necessary to reduce debt. To reduce debt, the company will need to increase income (not borrow more), which means revisiting pricing and production strategies

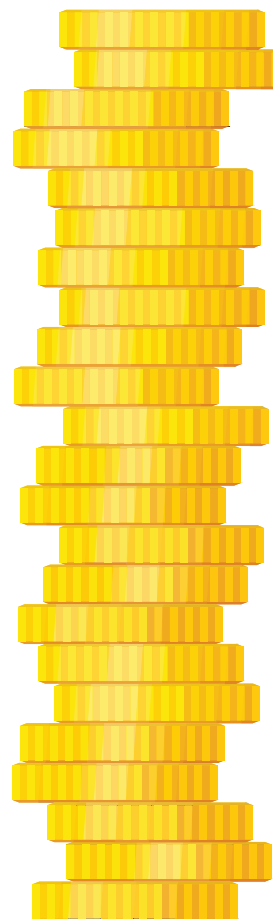
In summary

Consider operating your business on an accrual basis — entering “two-step” transactions and monitoring financial reports on an accrual basis to get a truer picture of how what you've asked others to pay you (income from invoices) aligns with what others have asked you to pay them (bills and credit card charges) for any given period.

And track your short-term cash requirements and overall debt position using the current ratio and the debt-to-equity ratio.

Melanie Hodgdon, president of Business Systems Management, provides management consulting and coaching for contractors. She co-authored A Simple Guide to Turning a Profit as a Contractor, with Leslie Shiner. This feature originally appeared in sister publication Remodeling.

In an extreme oversimplification, equity can be considered the net worth of the company, assuming that all assets were liquidated in order to pay off all debt.



Current Ratio

(should be 1.25 or higher; higher is better)

Total current assets	\$349,687.59	=	1.262
Total current liabilities	\$277,145.61		

The Pool & Spa Experience 2021 Exhibitors Marketplace

This marketplace contains info on products from exhibitors at The Pool & Spa Experience 2021, powered by NESPA. Details are based on materials provided from manufacturers.



Aqua Comb

Product: Aqua Comb

Features: all new tooling, making it stronger; designed to remove dog hair, bugs and debris

Contact: aquacomb.com



Automatic Pool Covers

Product: Invisa-Rope

Features: new Invisa-Rope for automatic pool covers creates aesthetically pleasing look

Contact: automaticpoolcovers.com



Clear Comfort

Product: CCW50 Small Pool & Spa AOP System

Features: uses hydroxyl-based AOP technology; made to destroy unwanted contaminants

Contact: clearcomfort.com



Concrete Countertop Solutions

Product: Z Poolform

Features: reusable PVC form used to create decorative concrete copings for swimming pools

Contact: concretecountertopsolutions.com



Fluidra

Product: Jandy AquaLink TCX

Features: simple, aftermarket automation upgrade easily replaces existing timeclock-based systems

Contact: FluidraUSA.com



Frank Wall Enterprises

Product: AquaForms

Features: aluminum pool concrete forming system builds concrete wall vinyl liner pools with options

Contact: frankwall.com



Hayward

Product: HydraPure

Features: combines UV, ozone and hydroxyl radicals to destroy chlorine-resistant microorganisms; works with chlorination systems, appropriate for new or existing pools

Contact: hayward.com



Home Port Water Testing Systems

Product: Service Scheduling and In-Store Water Analysis Software

Features: complete, purpose-built, cloud-based software system and support; integrates test results from the Wave Test Strip Scanner and/or Spin Lab.

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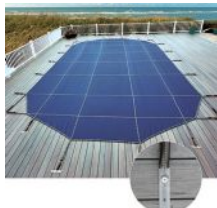


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Product: Black Filter Hose

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Contact: JEDPoolTools.com



LOOP-LOC

Product: Deck-Loc Anchoring

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Contact: looploc.com



HFS

Product: Pool financing

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Contact: hfsfin.com



Jack's Magic Products

Product: Surface Magic

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Contact: jacksmagic.com



King Technology

Product: FROG @ease

Features: sanitizing system for hot tubs uses minerals and self-regulating chlorine; requires no cyanuric acid; can be found built-in on many spa brands and available as a floater for all hot tubs

Contact: kingtechnology.com



Merlin Industries

Product: Merlin Industries Vinyl Liners

Features: manufactured from 100% North American-made virgin vinyl; choose from over 40 liner patterns, including Aqua Max (greater UV resistance), or Aqua Intense (with texture and/or luster inks)

Contact: merlinindustries.com



Natural Chemistry

Product: Spa Phosphate Remover

Features: designed to protect spa equipment from the damaging effects of calcium phosphate scale; quickly reduces existing high levels of phosphate or use as a weekly treatment to maintain low levels of phosphate in spa water

Contact:
naturalchemistry.com



Pentair

Product: Pentair Pool Builder

Features: this integrated business management platform helps pool builders optimize operations, improve efficiency, and showcase professional expertise; with this new app on your phone, customized with your logo, impress customers throughout the planning and construction phases by sharing designs, estimates, and more

Contact: pentair.com



Pentair Commercial

Product: Mastertemp commercial heater

Features: this ASME-certified commercial heater has been improved with a new bronze header design of thermal regulator and bypass valve for easy servicing without special tools; all internal components of the bronze header are now plastic for corrosion-resistance

Contact: pentair.com

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ProTeam Pool Care

Product: ProTeam Supreme Plus

Features: new formula requires no pH adjustments after application; "once-per-season" additive is formulated to reduce chlorine usage and inhibit equipment corrosion while maintaining a more stable pH and alkalinity environment; compatible with all filtration systems, sanitizers

Contact:
proteampoolcare.com



RAMUC Pool Paint

Product: EP Hi Build

Features: epoxy offers a tough, durable finish that provides stain, chemical and abrasion resistance for pool surfaces; packaged in an easy-to-use 1-to-1 mix ratio; rolls easily and builds up to 8 mils dry per coat, rendering "smoothing" qualities on rough surfaces; self-priming, two-coat system. VOC compliant.

Contact: ramucpoolpaint.com

Exhibitors could not be verified at presstime. For the latest updates and to register for the Pool & Spa Show Experience 2021, visit thepoolspashow.com.



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RB Retail & Service Software

Product: New RB Web Services

Features: now partnered with Insite Suite, a comprehensive cloud-based marketing, sales and business development platform designed for pool and spa dealers; sync products, inventory and pricing

Contact: rbpoolandspa.com



Reliant Pool Products

Product: Reliant Variable Speed IG Pool Pump

Features: energy efficient, quiet running, and fully programmable variable-speed pump comes with a full warranty; designed to provide the homeowner with a year of trouble-free performance

Contact: reliantpoolproducts.com



Rico Rock

Product: Fractured Granite 'faux-rock' panels

Features: ideal for use in building rock caves and grottos for pools as well as retaining walls or any other custom outdoor landscaping project; high-relief panels are light-weight

Contact: ricorock.com



Spazazz

Product: Spazazz Spa Lab Collection

Features: includes four fragrances of crystals infused with CBD oil; focuses on relaxation and calmness; made with 100% all-natural hemp-based CBD, aroma therapeutic oils, and Dead Sea salts

Contact: spazazz.com



Strong Spas

Product: Strong Spas Summit SL50

Features: shown is the Summit SL50 spa, featuring Strong's patented DURA-SHIELD HardCover. DURA-SHIELD can hold over 1,000 pounds

Contact: strongspas.com



Thursday Pools

Product: Cortona Sunken Living Area Fiberglass Pool

Features: offers unique Sunken Living Area that is completely integrated into the fiberglass pool; easy to install; available in a round shape and can be ordered with various in-pool options

Contact: thursdaypools.com



Unilock

Product: Beacon Hill Flagstone with Copthorne Accent

Features: inspired by natural cut flagstone with relaxed look and feel; subtle surface texture is comfortable to walk on in bare feet

Contact: unilock.com



Water Tech Corp.

Product: Pool Blaster Spa Vac PLUS

Features: cordless, battery-powered spa vacuum designed for cleaning tight spaces; includes all-new four-brush assembly and micro filter trap; powered by four C batteries; run time of up to 1.5 hours

Contact: watertechcorp.com

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New Products

BY PSN STAFF



Smart Salt

AquaCal AutoPilot's new ChlorSync is a new line of salt chlorine generators that can be controlled right through a smartphone using their PoolSync app. ChlorSync will feature patented temperature compensation, and a tri-sensor that measures flow, temperature and salt level.

Contact: AquaCal AutoPilot; autopilot.com



Beautiful Flower

Fountain People's new LOTUS Escutcheon provides a classic, yet modern look with a dark bronze finish and hand-burnished details. This escutcheon is designed for use as a cover plate for a hidden fountain nozzle or can be mounted on a wall or deck. Made in USA.

Contact: Fountain People; fountainpeople.com



Coping Device

Ramuc's New Copping Spray Paint allows pool professionals to renew the vibrancy of pool coping, avoiding expensive and time-consuming coping removal. Created to brighten, restore and protect the pool's existing coping material, it's easy to use, environmentally safe, and economical. Ideal for pool openings.

Contact: Ramuc Pool and Deck Paint; ramucpoolpaint.com



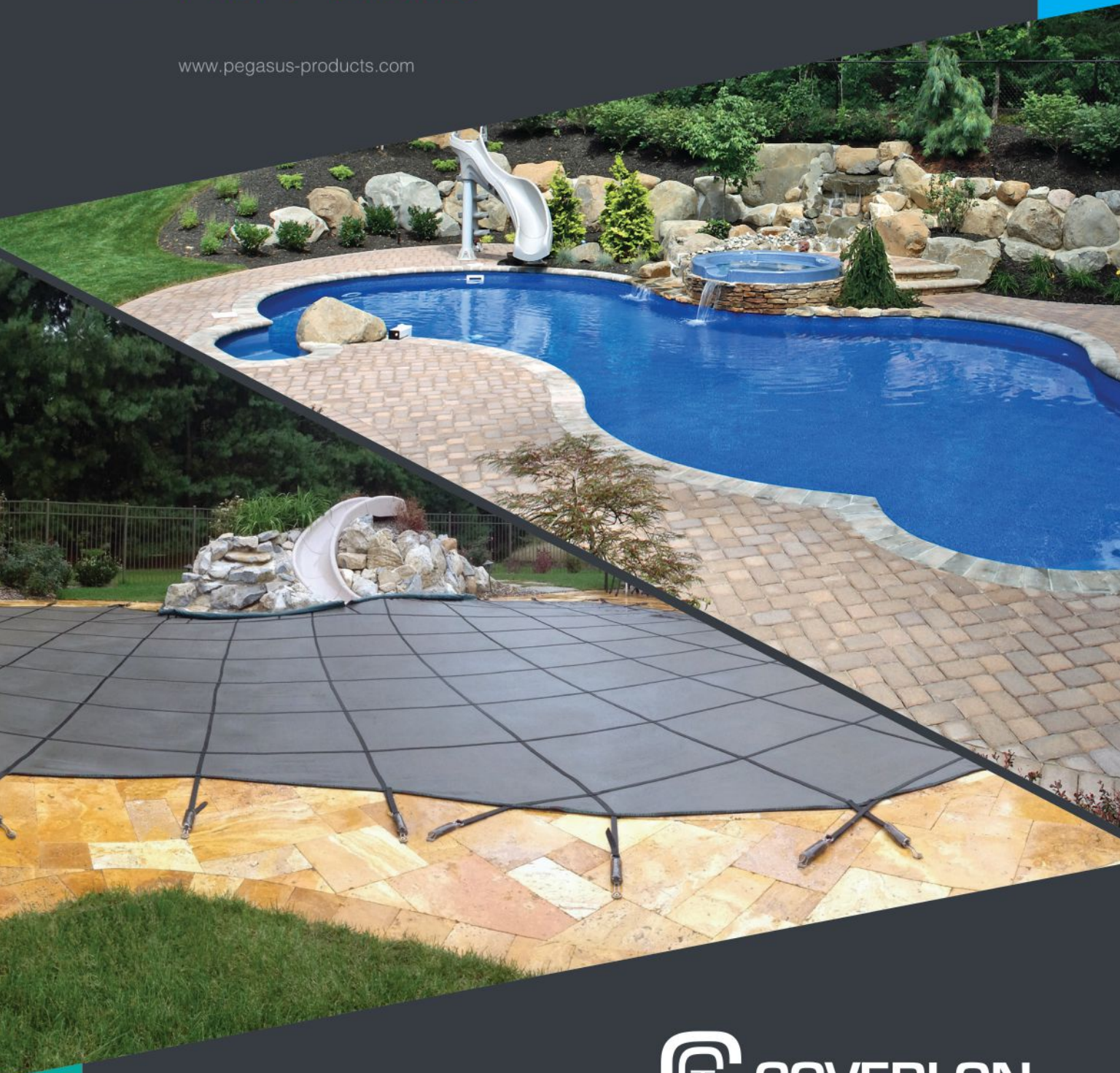
Spa Options

Thursdays Pools' new fiberglass spa is designed for inground installation and can be installed poolside or as a stand-alone unit. The spa is 9-by-9 feet and can be installed flush with the deck or raised. The interior comes complete with non-skid surface benches, steps and the unit is auto-cover-ready.

Contact: Thursdays Pools; thursdayspools.com



www.pegasus-products.com



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