

WACO

Wisconsin Association of Campground Owners

February 2018

2018 WACO Convention

The 2018 WACO Convention will be March 14th - 18th, 2018 at the Holiday Inn and Convention Center in Stevens Point, Wisconsin. The convention will be filled with educational courses, seminars to help grow your campground, legislative topics, networking, walking through aisles of the trade show, and so much more! This years educational courses will include ServeSafe Certification (NEW PRESENTER), CPO - Pool Operators Course, and NFPA 1194.

Our seminars will contain topics such as technology talks, low cost crafts, security and safety, outdoor weather safety, mock sales tax audits, themed weekends, how to hire new employees, and more! New topics to convention include Adult Crafts, NFPA 1194, Drugs & Campground Talk, Alcohol Permit Process, Paid Facebook Ads or Organic Growth, Work-Life Balance, Organizational Structure, Research for Themed Weekends, and much more!

For a full convention program and details on the schedule, visit www.wisconsinacampgrounds.org/waco-convention/. You can sign-up by filling out the form attached to the last page in the newsletter. Remember to call early on the hotel rooms as they usually fill up.

Big thank you to our presenting sponsors!



Inside this issue

- Tax Reform Insights P. 2 - 3
- Talk Social: Website P. 4- 5
- WBAY RV Expo P. 5
- Text Club P. 5
- Ideas from the Cruise P. 6
- Baby News P. 6
- Run for the Board P. 6
- Facebook with Employees P. 7
- WACO Facebook Group P. 7
- Madison RV Show P. 8
- Camper Auction P. 8
- WACO Board Members . 9

Tax Reform Insights

Medical Expense Deduction

The Tax Cuts and Jobs Act changes the threshold for the amount of medical expenses allowed as an itemized deduction based on a percentage of AGI.

Prior Law

Through December 31, 2017

Generally, the threshold to claim medical expenses as an itemized deduction was 10% of AGI. For tax years 2013-2016, a 7.5%-of-AGI floor for medical expenses was applied if a taxpayer or taxpayer's spouse had reached age 65 before the close of the tax year. For the 2017 tax year the Tax Cuts and Jobs Act retroactively extends the 7.5%-of-AGI floor for all taxpayers, regardless of age.

New Law

Effective for tax years beginning after December 31, 2017, and before January 1, 2026

For tax year 2018 only, the Tax Cuts and Jobs Act allows the 7.5%-of-AGI floor for all taxpayers, regardless of age. For tax years beginning after 2018, medical expenses will be subject to the 10% floor.

Commentary

This provision allows for potential of additional medical expense deductions in both 2017 and 2018 for some taxpayers, given the lower AGI floor. However, with the increased standard deduction in 2018, it is likely that fewer individuals will itemize deductions, which includes allowed medical expenses.

Charitable Contributions

The itemized deduction for charitable contributions is allowed based on a percentage of the taxpayer's AGI, adjusted for Net Operating Losses, referred to as the "contribution base." The Tax Cuts and Jobs Act changes this percentage.

Prior Law

Through December 31, 2017

The applicable percentages are 50%, 30%, or 20% depending on the type of organization to which the contribution was made. The most common 50% limit organizations include, but are not limited to, churches, educational organizations, hospitals and medical research organizations, governmental bodies, agricultural research organizations, publicly supported organizations, and certain private foundations. Charities that are not 50% charities are 30% charities.

New Law

Effective for tax years beginning after December 31, 2017, and before January 1, 2026

The contribution-base percentage of cash contributions made by individuals to 50% charities increases to 60%.

Commentary

The Tax Cuts and Jobs Act does not change the five-year contribution carry over for charitable contributions made in excess of the applicable percentages. Also, due to the increased standard deduction starting in 2018, it is likely that fewer individuals will itemize deductions, which includes charitable deductions.

Miscellaneous Itemized Deductions

The Tax Cuts and Jobs Act is no longer allowing (suspending) the deduction for miscellaneous itemized deductions.

Prior Law

Through December 31, 2017

Individuals who itemize their deductions can deduct certain miscellaneous itemized deductions to the extent that the aggregate of those deductions exceed 2% of AGI. Miscellaneous itemized deductions subject to the 2%-of-AGI floor include the following: unreimbursed employee business expenses (filed on Form 2106 or 2106-EZ), unreimbursed vehicle expenses for rural mail carriers, investment expenses and expenses for the production and collection of income, tax determination (tax preparation) expenses, and expenses allowed under the "hobby loss" rules.

New Law

Effective for tax years beginning after December 31, 2017, and before January 1, 2026

Miscellaneous itemized deductions subject to 2%-of-AGI are no longer allowed for tax years 2018-2025.

Commentary

Certain other itemized deductions are not subject to the 2%-of-AGI floor. Examples include: amortizable bond premium, gambling losses (only to the extent of gambling winnings reported on Form 1040, line 21), impairment-related work expenses, and deduction for repayment of amounts under a claim of right if over \$3,000. These deductions are still allowed under the rules of the Tax Cuts and Jobs Act. Over-the-road truck drivers and traveling construction workers and their respective employers may be significantly impacted by these tax law changes, depending on the expense reimbursement policy, if any, that may be in place to reimburse employees for work-related travel expenses.

Cash Method of Accounting

The Tax Cuts and Jobs Act adjusts the gross receipts threshold for when certain entities are required to use the accrual method of accounting.

Prior Law

Through December 31, 2017

Under pre-Act law, a corporation, or a partnership with a corporate partner, may generally only use the cash method of accounting if, for all earlier tax years beginning after December 1985, the corporation or partnership met a gross receipts test - i.e., the average annual gross receipts for the three tax year period ending with the earlier tax year does not exceed \$5 million. Also under pre-Act law, farm corporations and farm partnerships with a corporate partner may only use the cash method of accounting if their gross receipts do not exceed \$1 million in any year.

New Law

Effective for tax years beginning after December 31, 2017, and before January 1, 2026

The cash method may be used by taxpayers that satisfy a \$25 million gross receipts test, regardless of whether the purchase, production, or sale of merchandise is an income-producing factor. Under the gross receipts test, taxpayers with annual average gross receipts that do not exceed \$25 million for the three prior tax years are allowed to use the cash method.

Commentary

The exceptions from the required use of the accrual method for qualified personal service corporations and taxpayers other than C corporations are retained. Accordingly, qualified personal service corporations, partnerships without C corporation partners, S corporations, and other pass-through entities are allowed to use the cash method without regard to whether they meet the \$25 million gross receipts test, so long as the use of the method clearly reflects income.

Information was gathered from Hawkins Ash CPAs. www.HawkinsAskCPAs.com

Talk Social with Carrie: Websites

For businesses it seems like the ever-lasting struggle of keeping up with social media trends and new platforms never ends. While social media is constantly updating, don't forget to keep your website up to par for your customers too. SocialMediaWeek.org recently covered the topic in an article called "Why Just Having a Website Isn't Enough Anymore" written by Ryan Ayers. Take a look at the following article and compare it to your currently website.

"If you're looking to up your website game, here's what successful small business websites are doing to rise above the competition.

As a small business owner, you're probably aware by this point that you need a website to succeed and build your business. Sure, there are a few businesses out there who can get by without them, like successful independent restaurants that thrive on word-of-mouth, but these tend to be the exceptions, rather than the rule.

In 2017, 71% of small businesses have a website, and 92% of those without a website say they will have one before 2019. With numbers like those, small businesses can't expect that just having a website will give them a competitive edge. Now, small business websites need to accomplish more than just being a placeholder—they need to provide value to customers. If you're looking to up your website game, here's what successful small business websites are doing to rise above the competition.

Focus on design and speed

A beautiful website that loads quickly will make a good first impression on visitors and will put you ahead of the business owners who last had their websites designed in the 90s. It's not difficult to create a modern, beautiful website thanks to pre-designed themes on sites like Squarespace and WordPress, and you can always hire someone to help you if you're not confident in your own skills.

Ensuring every page of your website loads quickly may seem insignificant, but people have very short attention spans, and a few seconds of wait time can turn visitors away. 40% of people will click away from a website if it takes more than 3 seconds to load—and 47% expect it to load in 2 seconds or less. Load times matter!

Speak to a specific audience

Knowing who your ideal customers are is key to creating an effective website. Your messaging can't possibly speak to everyone at once, so you need to know who makes up your target audience before you create (or redesign) your site. Major League Baseball, for example, noticed that they weren't attracting many young fans, so they began to focus on their website, making it more attractive to younger generations.

They started to offer streaming, making it easier for fans to watch and engage, and ultimately making mlb.com the second-most viewed sports site in 2015. Knowing and catering to their target audience made the difference for the organization. They may not be a small business, but these principles apply to organizations big and small.

Mobile-Friendly

Just as many small businesses are getting used to the idea of having an online presence, many users are shifting from desktops and laptops to mobile devices much of the time. Basekit reports that 91% of small business websites are not optimized for mobile devices, which indicates a huge gap between what users want and what businesses are offering. Small businesses can get a competitive edge by ensuring that they have a responsive design that works just as well on mobile as on a desktop.

Offering new options

Small businesses can give customers even more convenient options by thinking about the future. Offering mobile wallet options for payment in-store is a great way to make payment convenient, but there are even more purchasing options that customers are interested in.

For example, have you ever considered selling used online? If you're older, that may not sound interesting yet the younger generations have formed what is now called the sharing economy, with 50% purchasing used or second-hand goods online. If you're looking to get a competitive advantage, you should consider embracing such emerging trends early.

Integrated with marketing efforts

Sure, the sandwich board is an effective marketing tool for bringing in customers walking by your store. But what about customers who might only find you online? They're not likely to find your site if you don't do any digital marketing or local SEO (search engine optimization). If no one can find your site, they're not going to buy from you—and the only way to lead them to your site is by using marketing techniques like social media, email and content marketing. Most people now use the Internet like a giant phone book, so your visibility online is very important.

An ever-changing landscape

If you've only just gotten your first website, it may seem frustrating that it won't be enough on its own to bring in significant new business. The world of digital marketing is an ever-changing landscape that rewards innovation and early adoption. The good news is that there is a lot of information out there, and if you put in a little effort, you can easily rise above the competition and create a successful digital presence for your business."

WBAY RV & Camping Expo Recap



The WBAY RV & Camping Expo was on January 25th -28th in Green Bay at the Resch Center Complex. While the numbers have not yet announced, this year was filled with excited campers dogging the cold weather looking forward to warmer weather and camping season.

The WACO booth was busy handing out 2018 WACO Directories and playing Spin-To-Win with campers! Campers of all ages left the booth with excitement after their Spin-To-Win certificates donated from several WACO Campgrounds.

Throughout the weekend, WACO also put on different Trivia sessions at the Quietwoods Entertainment Stage. The trivia contained questions about Wisconsin, Camping, and WACO with all ages shouting their guesses.

New this year, Gilbert Brown joined the WACO booth to further bring awareness to the association and its campgrounds. On Friday, the crowd had an opportunity to get autographs from MR. Brown as well as participate in his Foundation Game. Friday was also Military Day where admission to the expo was free with a military ID. During that time, Mr. Brown also signed footballs for military members for their service.

Next up for RV Shows is the Rochester RV Show. If your campground is interested in donating certificates from your campground to the Spin-To-Win game at the WACO Booth, please mail them into the office.

For further information or questions, please contact the WACO office.



Text Club



Are you a part of the WACO Member Text Club? If you are not, consider joining! The WACO office uses the text club as a way to communicate urgent messages, deadlines, important information and more. To join the text club, text the word "WACO" to 25827 and your number will automatically be added. After adding, you are able to stop the messages at any time by texting "STOP" in reply to a text.

Campground Ideas From The WACO Cruise

The WACO/GBF Cruise traveled to New Orleans, Honduras, Belize, Mexico, and everywhere in between! With that comes new ideas that every campground owner can use at their campground. Two big mentionable items can be found below.

Win, Lose, or Draw is an easy activity to schedule at the campground. The idea is each player gets a minute to draw a puzzle. There are 6 puzzles in a speed round and the team with the most points at the end wins! The individual player of a team receives a card with a puzzle on it and has a minute to draw. At the end of the minute, the host will ask the player's team if they know the answer! What a fun game to play with campground themed cards, movies, lyrics or more! It requires puzzle cards, a few markers, and a flip chart of paper.

The other idea is a \$10 sale! This is an idea to move things in your store! Customers get a free bag with 5 purchases!



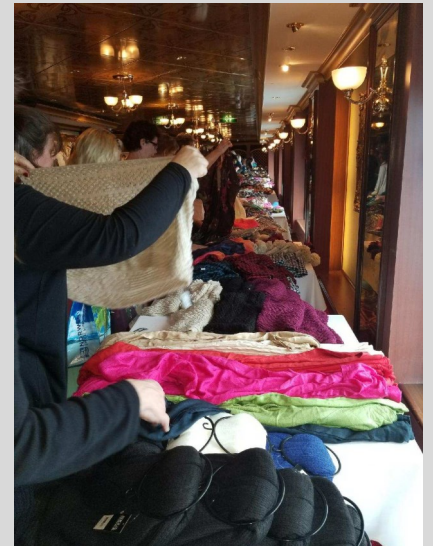
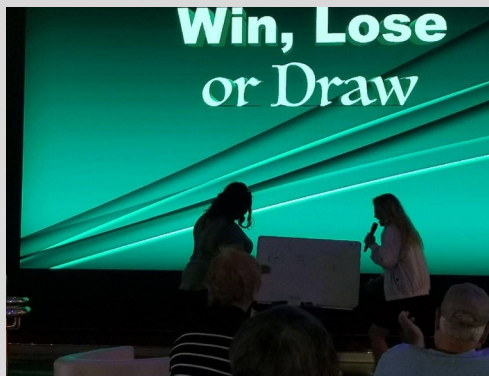
Meet Beantown Campground's newest campground owner!

Paige Hellen Anderson was born on January 20th, 2018!



What campground does this little WACO Member belong to?

Birthday photo of the newest Buffalo Lake Camping Resort member, Ronan William Dounda



WACO Board of Directors!

Interested in running for the WACO Board of Directors? The Wisconsin Association of Campground Owners currently has 5 spots to fill. Elections will be the Saturday at Convention.

Being a member on the Board of Directors requires dedication to the industry and attending approximately 10 meetings a year throughout Wisconsin. The Board is specifically looking for small park owners to get involved and have a voice.

If you are interested, or want to learn more, please reach out to Lori Severson or any of the WACO Board Members (contact info can be found on page 9).

We try and catch any brand new baby members and other great campground news, but please send exciting news to WACO and we will feature it in the monthly newsletters!

Using Facebook with Your Employees

Facebook is widely known as the social site to connect with family and friends, watch videos, find creative ideas, laugh at memes, and market events & businesses. An idea of communicating with employees through the use of Facebook was explained by Nick Fosberg. Nick, owner of Bar & Restaurant Success, spoke at the 2017 WACO Convention on marketing to customers and keeping your client base.

Nick starts off the article discussing the frustration of communicating with employees and making sure it happens. He describes the scenario of texting an employee or a employee group chat and then wondering who actually read it or followed through. It's about accountability and the follow through. While the following implies bar and restaurant employees, think of how the idea can be used for your campground staff and staying in contact.

What I LOVE Most About The Facebook Group Feature

You can actually see who VIEWS the post. So the excuse of "I didn't see it" is no longer an option! You can see below that this was seen by everyone or maybe if only seen by 3 people, you can click and see who saw it.

How We Use The Group

1. Any announcements + updates
2. Posting the employee schedule
3. Schedule changes
4. Posting images of our social media images that we want the staff to share on Facebook and Instagram.

Basically anything we want the staff to know, we place here.

You can also do polls and get opinions from your staff.

What If My Employee Doesn't Have Facebook?

They get it just for this purpose or they don't work for me. This is our policy. Very simple. They can create a fake Facebook account, not put up their picture, etc if they don't want, but this is how we all communicate.

I have used other platforms in the past like Trello and Slack but from what my employee's tell me, Facebook is the easiest as most of them are on it on a regular basis.

Plus they all get notifications like a text message when we post to the group.



Information is from Nick Fosberg and Bar & Restaurant Success.

WACO Members Facebook



WACO is introducing a Campground Member Facebook group for members to stay current with important information, receive updates on deadlines, and network easily with our members. To join this group visit <https://www.facebook.com/groups/wacomembers/>.

Madison RV Show Recap

The Madison RV Show was on February 2nd - 4th at the Alliant Energy Center in Madison, Wisc. Over 26 WACO Campgrounds filled the halls leading into the Madison RV Show with warm and excited faces. The three day show had wonderful attendance as eager campers explored the campgrounds and the for sale RVs.

WACO's booth stayed busy throughout the show with campers trying their luck at Spin-to-Win and picking up their 2018 WACO Campground Directory bags. Last year, WACO distributed 2,200 bags. This year, all 3,000 bags were distributed to eager campers as well as several boxes of just WACO directories.

The WACO booth also featured a photo booth for campers to enjoy! Different camping saying or materials were included for campers to snap photos and get ready for the exciting camping season!

There was some creative booths designed by campgrounds at the show, but a mention must be given to Glacier Valley! Take a look at the featured pictures to the right and far left. Glacier Valley used a creatively designed table cover to showcase the camping fun! Their RV camper table cloth wrapped around the table leaving an opening on the inside of the booth for storage.

Do you have a creative idea for your booth? Send pictures to WACO to be featured in the March newsletter!



Camper Auction: How to Get Your Campground Involved



New to WACO! WACO is putting together an auction program for consumers to boost our social media following and raise money for WACO. If you are interested in donating camping certificates or anything to this new program, please send us your information before March 1st. We will start immediately with the first donations we receive to the office. You are able to give as many or as few as you would like! To kick off the program, we will start the first auction with a \$100 WACO Certificate to encourage your customers to go to the WACO Facebook Page and bid.

Auction items can be sent to PO Box 228, Ettrick, WI 54627. If you should have follow up questions or want to alert the WACO office that you will be participating in this new program, please contact us at 608-525-2327 or

lori@seversonandassociates.com.

WACO 2018 Advertising

WEBSITE AD SIZES

Banner Ad: 1200 x 120

Side Ad: 200 x 200

PLEASE NOTE!

All Photoshop work should be actual size with a resolution of at least 300 and saved as a layered .tiff in CMYK. It can also be saved as a PDF.

WACO Member Login

Username: member

Password: born2camp



CONTACT INFORMATION

Lori Severson,

Executive Director

PO Box 228

N22676 US Hwy 53

Ettrick, WI 54627

WACO Phone (608) 525-2327

Severson & Associates

Phone (608) 525-2323

Fax (608) 525-2328

lori@seversonandassociates.com

BOARD OF DIRECTORS

SCOTT KOLLACK	President
Vista Royale Campground	(715) 335-6631
LORI SEVERSON	Executive Director
	(608) 525-2327
MARK HAZELBAKER	Lawyer
	(608) 663-9770
JIM BUTTON	Director
Evergreen Campsites, LLC	(920) 622-3498
BERT DAVIS	ARVC Representative
Badgerland Campground	(608) 873-5800
JULIE MICHAELS	Director
Scenic Ridge Campground	(608) 883-2920
PAT REHWINKEL	Director
Merry Mac's Campground	(608) 493-2367
ROBERT WEISS	Director
Wilderness Campgrounds	(608) 297-2002
BECKY GUSSEL	Director
Sherwood Forest Camping	(608) 254-7080
BUD STYER	Director
Smokey Hollow Campground	(608) 592-2128
JOYCE STENKLYFT	Director
Stoney Creek RV Resort	(715) 597-2102
MIKE DRICKEN	Director
Lake Lenwood Beach and Campground	(262) 334-1335

DISHER

INSURANCE SERVICES

A DIVISION OF ANSAY & ASSOCIATES, LLC

Matthew Disher - 715.344.8383

2916 Church Street
Stevens Point WI 54481
matt@disherinsurance.com

Representing:

SECURA
INSURANCE COMPANIES



WACO 2018 Convention & Trade Show

March 14th – 18th, 2018

Holiday Inn Hotel & Convention Center

1001 Amber Avenue

Stevens Point, WI 54481

715-344-0200

Campground Name _____

Address _____ City _____ State _____ Zip _____

Signature _____ Date _____ Phone _____

Fax _____ E-Mail _____ Cell Phone _____

Please print names of registrants as you would like them to appear on badges.

1. _____ 2. _____ 3. _____
4. _____ 5. _____ 6. _____
7. _____ 8. _____ 9. _____

WACO Member Convention Pass Options

Early Bird Price Pay before January 31, 2018 (Must be postmarked or verifiable)

Full Convention per person	\$200	x _____ people	= \$ _____
Full Convention Out of State ARVC	\$250	x _____ people	= \$ _____
Full Convention non ARVC	\$325	x _____ people	= \$ _____

After January 31st, 2018

Full Convention per person	\$300	x _____ people	= \$ _____
Full Convention OOS ARVC	\$375	x _____ people	= \$ _____
Full Convention non ARVC Members	\$425	x _____ people	= \$ _____

Expo Only \$75 per person/per day _____ people x _____ days = \$ _____

Total from Passes: \$ _____

Pool Certification Course (Must pre-register)

Please print names of registrants

1. _____ \$100
2. _____ \$100
3. _____ \$100

ServSafe Certification (Must pre-register)

Please print names of registrants

1. _____ \$75
2. _____ \$75
3. _____ \$75
4. _____ \$75

Total from Certifications: \$ _____

Kids Kamp (Wednesday – Saturday)

****Rate for entire convention (No discounts for less days)**

Kids Kamp	Wed. thru Sat.	\$95 each x _____ people = \$ _____
Teen Program	Wed. thru Sat.	\$95 each x _____ people = \$ _____
Non-registered Kids	Per Day	50 x _____ days x _____ people = \$ _____

Children's Name, Age, T-shirt Size (list if specifically youth or adult)

1. _____	5. _____
2. _____	6. _____
3. _____	7. _____
4. _____	8. _____

Total from Kids Kamp: \$ _____

TOTAL: \$ _____

Total Amount Enclosed \$ _____ Check # _____ Credit Card # _____

MC _____ Visa _____ Expiration Date _____ Signature _____

Room reservations should be made directly to Holiday Inn & Convention Center, Phone: 715-344-0200 (Standard double Suites \$76.00 King Suites \$106.00, plus tax). Other Accommodations: Holiday Inn Express (Across the Street) same rates plus tax, includes Breakfast. Phone: 715-344-0000. Please mention that you are attending the WACO Convention or use code WGI.

Other lodging options include: Fairfield (715-342-9300)

Reservations must be made by **February 19, 2018** to insure these prices....No exceptions this year!

Complete and mail this form to: WACO – P.O. Box 228 – Ettrick, WI 54627

Phone: 608-525-2327 Fax: 608-525-2328