



WACO

Wisconsin Association of Campground Owners

SEPTEMBER 2020

Fall is here and seeing the leaves start to change brings a sense of normalcy that we've all been craving. Halloween is one of our family's favorite holidays. While things may feel different this year, everyone is anxious to decorate and put out pumpkins. I urge you to think about what's "normal" in your campground, with your employees, and most importantly, with your family, in the last month of your season. Focus on what should stay consistent, if nothing else for the sake of your sanity! People are starving for the experiences and social interaction - most of which still happen safely at your campground. Show them what you're made of in October and good luck!

A LOOK BACK AND WHAT'S AHEAD

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A Letter from WACO's Executive Director Lori Severson

Dear Members,

Fall workshops in September were super EXCITING! It was so amazing to get together again and the hosts were absolutely insightful! It's energizing to see what other people in our industry are doing and how we can take our parks to the next level. I always hear about the one idea that makes a difference to a park and it sparks more ideas for everyone. Members will see things in parks that they would never do for one reason or another and that's great education as well. We had a solid turnout, and I hope you will join us for the October tours.

It's difficult to take the time to attend industry events, but that time can change how you do business. No other industry is as open and candid about running our businesses then the camping industry. Please do yourself the favor. Take the time to be successful, involve your employees, and be open to learning. This is what takes you to that next level!



During these trying times can you imagine having to sift through these resources to see who can help you stay or get opened? Here is the list your Board of Directors and WACO office was in contact with during all of this. Your team truly was here for you during this and I know you've felt that comfort. We proved we can manage and handle emergencies. I'd like to give a big shout out to my staff who worked many hours during all of this and our "ad hoc" staff who jumped back on board to assist with the many phone calls we had during this time!

Executive Director's Letter

- Western Wisconsin Women's Business Center
- CPR – Corona Virus Planning & Response
- SBA - Small Business Association
- WNB Financial
- Wisconsin Hotel & Lodging Association
- Wisconsin Restaurant Association WRA
- AXLEY Attorney Group
- Wisconsin Department of Agriculture, Trade and Consumer Protection
- Wisconsin Legislative Reference Bureau
- CCF Banking
- Blackhawk Bank
- CSAW Accounting
- Hawkins Accounting
- Mark B Hazelbaker Kasietta Legal Group, LLC
- Wisconsin Department of Tourism
- Mayo Clinic
- Wisconsin Department of Health Services
- Tavern League
- Wisconsin RV Dealers Alliance
- Wisconsin Housing Alliance
- Nightclub & Bar Show
- Wisconsin Department of Agriculture
- Center for Disease Control CDC
- National Golf Course Owners Association
- Bar IQ
- Wisconsin Economic Development Corporation WEDC
- WEDC Justin Phillips Legislative Liaison
- Wisconsin Legislative Reference Bureau Christopher Webb - Legislative Analyst
- Counties Association
- Towns Association
- Association of Wisconsin Health Inspectors
- Jason Colutta
- Individual RV Dealers who have connections with Legislators.

Please take some time to review our annual report which will get updated as we go along this year. You can find it in the [Member's only](#) section under Executive Director Report. It will be added to the annual report you receive at Convention, during the Annual Meeting.

Don't forget to use all your WACO and ARVC member benefits! One of the newest is the oriental trading 20% discount and free shipping one! This is a very cool benefit that took us years to get. Big thanks to Carla Brown for making this a reality.

If you haven't taken the time to sign up to renew your membership dues, I hope you will consider doing it today.



For years we have put ourselves behind the 8-ball by allowing members to sign up late. This year we need to make our deadlines so we can relieve some of the pressure on getting the directory out in time. If you know other campground owners who are not members, please remind them that WACO was there for them during this time and we hope they will be there for us now. There is power in numbers for sure.

We are still planning an in-person event for our annual convention. Please check out our convention draft and lineup on the WACO mem-

ber website and email me your comments. We want these sessions to be incredible for you, packed with so many insightful sessions you can't decide which to attend! It's important to us to keep things new and fresh and continue to provide a convention you just can't live without.

Please take the time to check out our newly improved [member's only website](#). We put an incredible amount of time and effort into putting all those pages and pages of campground information on the website and alphabetized it for easy reference. Please let us know how you like it and how it could be better!

Executive Director's Letter

Join us for the October Fall Workshop! The attendees make all the difference. It should be an amazing and affordable session with all the wonderful sponsorships. See more about that later in the newsletter.

Lastly, thanks so much for all the kind words and support for myself and my staff during this particularly rough year. It means more than you know!

WACO truly is a very special family!

Lori

Lori Severson, Executive Director of WACO

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REDESIGNED MEMBER SECTION ON THE WACO WEBSITE

YOU SPOKE TO US AND WE LISTENED!

Taking your suggestions into consideration and realizing 2020 came with an overload of new information, we are so excited to share with you the recently redesigned Members Only section of the WACO website. Sneak a few moments out of your day and familiarize yourself with the new layout! The resource page compiles all the information you could want and need as a campground owner in Wisconsin. Complete with an alphabetical topic listing and critical information in the "HOT TOPICS" nestled at the very top, this page is ready to provide you with info!

WISCONSIN CAMPGROUNDS

About Campgrounds ▾ Events ▾ Promotions ▾ Resources ▾ Join WACO ▾

HOW CAN WE HELP YOU?

A

ARVC Website
ARVC – Update Listing
ADA Information
Advertising Opportunities
Alcohol, Beverage and Tobacco Laws
Annual Reports
Attorney Information

B

Blog – Members Only
Board of Directors Member Contacts
Board of Directors Meeting Minutes
Bylaws

HOT TOPICS

COVID-19 NEWS & UPDATES

Please click the link above for all the latest regarding the COVID-19 outbreak as it relates to our industry. We will send emails with important information but will also continue to update this page with information and resources we find credible and useful to our members.

JIM BUTTON FOR ARVC 2020

MEMBERSHIP EXCLUSIVE DISCOUNTS

TRY IT AT YOUR CAMPGROUND

FALL FROLICS

Ideas to Keep your Campground Full of Fall Fun

The hot summer days have faded away and fall is upon us! And you've gotta admit there's something magical about autumn. Even beyond the yummy cider smells and Halloween themed towns that celebrate for a month, it's an amazing time to appreciate the harvests of a particular region. Take a peek at your local calendar and see what events are still happening, even if somewhat altered due to COVID-19. You'll be surprised to see how many other ways that your campground can partner – either on the fringe end of a season or throughout the fall, depending on how late you stay open. Below are some suggestions on how you can make fall fun, yes, even in 2020.

FRUITS, VEGGIES, & TACOS

Yea. You read that right. Tacos! For thousands of years, people have celebrated what the land provides to them given a specific season - and the same rings true today. Fall is a season that celebrates the harvest of many foods all over the US. And of course, Wisconsin is no different. We love our food people! Pick a fruit, veggie, or any food for that matter, type it into your search bar, and watch Google spit back a “top 5” list of festivals celebrating that particular item.

While some annual festivals have been canceled, many flipped their format to celebrate in a socially-distanced manner. Cities all over Wisconsin are still celebrating pumpkins, squash, apples, and more! Your campground can find a way to celebrate along with any local festivities, even if it's as basic and easy, like the following:

- Incorporate some [apple dishes](#) in your menu that month
- Pumpkin carving or decorating – available for purchase, contests, games (Guess who decorated that pumpkin? Might be a good one for seasonal/repeat guests you have every year during this month!)
- Roasts – corn, squash, seafood – I mean really, what CAN'T be roasted?
- Decorations provide the right flavor. (See what I did there?) Be sure to make your campground look like an extension of the festival nearby, or what would traditionally be taking place



Want to get more creative/involved?

Partnering:

- Is the local festival celebrating corn in your area ticketed? And more importantly, will they sell you discounted tickets to in turn provide to your customers?
- Can you offer shuttle services of any kind to local events, packaged with a stay?

Take on your version of the festival:

- [Oktoberfest, USA](#) has canceled its 3 days of beer, brats, and music. I guarantee if someone in the La Crosse, WI area wanted to put on a smaller version, your campground would be full. They still managed a medallion hunt and ways to involve the schools and assisted living homes to get a taste of the fest they love. If they can do it – so can you!
- Chili Cook-offs aren't just for chili! What's big in your market? What's the most creative dish you can make with crookneck squash? I have no idea, but I'm guessing your local squash fanatics do and if they are in season in your market – run with it!

TRY IT AT YOUR CAMPGROUND

HALLOWEEN ISN'T JUST FOR OCTOBER 31ST

Your campground more than likely already does something themed specifically for Halloween, or maybe celebrates several activities throughout the month, which is awesome! Several small, inexpensive events could be exactly what a family needs to push them for that extra couple of days at your campground.

Here are some easy ideas for Halloween themed fun:

- Ugly [Halloween Sweater](#) Contest
- Costume Contests – offer different categories to spread the winnings around like best couple, best group, most original, spookiest pet, etc.
- Dance Contests – spooky tunes only and of course, extra points if participants show up in costume
- Golf Cart Parades – awards for best-decorated cart
- Show Halloween and Fall themed movies
- Leaf piles – kids, and let's be honest, adults too, still can't resist if there's a pile of leaves to jump in!



Looking for something more intense?

- Scavenger Hunts
 - ◇ Candy Hunts: create a list of candies, have specific candies throughout the park, provide guests with a checklist and they will enjoy every inch of the park you want them to see during their scavenger hunt; bonus for including a prize package with coupons for your gift shop, restaurant, or rentals.
 - ◇ Halloween Themed Hunts: download a printable like this one from [One Mama's Daily Drama](#). Participants can take pictures throughout the park proving they checked off items so you can limit the number of staff it will take to pull this one off
- Haunted Trail, House, Cabin, Dog Park. You name it. Anything can be haunted with a good storyline and basic props. (Think [black bags stuffed with leaves tied like a body](#) and [chicken wire constructed ghosts](#).) Check out the Fall Workshops summary at the back of the September Newsletter for inspiration from Pine Grove! Most people line up to volunteer for things like this too because c'mon – who doesn't love to scare others, versus getting scared?

SPIRITED EVENTS

Distilleries, wineries, and ciders – Fall is full of delicious drink flavors. Several festivals such as the [Thirsty Troll Brew Fest](#) in Mount Horeb, incorporate the flavors of Fall in their wine selections and event. Whenever alcohol is involved, you'll of course want to be cautious you're watching all regulations specific to your county, etc.

- Offer drink specials – both alcoholic and non-alcoholic that scream Autumn like [Carmel Apple Martinis](#) or [Easy Fall Punch](#). Have more of a hops loving crowd at your campground? Try [recipes that incorporate beer](#).



- Is one ever too old to bob for apples? Nope. Never. But one might be concerned with “bob” during COVID-19. Opt for various Halloween treats, or mini plastic apples, and “nets” you can make out of mesh and popsicle sticks to dispose of after use, or mini fish-nets that can be sanitized after a turn is taken.

MORE ON PAGE 6

TRY IT AT YOUR CAMPGROUND

- Check with the [Tavern League](#), as they may be willing to partner up if you need some ideas on how to branch out to your area festivals!

Below are just a few Fall festivals to check out. Some of these will have altered their format, potentially even canceled, or rescheduled for 2021. Don't get discouraged! Take a peek, get inspired, and find pieces of what you read to spice up the Fall activity schedule at your campground!

ST. CROIX FALLS AUTUMNFEST & CRAFT FAIR

Where: St. Croix, WI

When: Oct. 3, 2020

Website for Inspiration: www.scfaf.com

What to Expect: Arts, crafts, food fair, Farmer's Market, and more



WISCONSIN DELLS WO-ZHA-WA DAYS FALL FESTIVAL

Where: Wisconsin Dells, WI

When: September 2021

Website for Inspiration: www.wozhawa.com

What to Expect: Parade, crafts, flea market, antiques, concessions, and carnival rides



HAUNTED GOODRICH WALKING TOUR

Where: Janesville, WI

When: Oct. 17, 2020

Website for Inspiration: www.janesvillecvb.com

What to Expect: A walking tour that explores the paranormal events in four of Milton's historic buildings



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INDUSTRY NEWS

CHECK THE DATE ON YOUR SMOKE & CARBON MONOXIDE ALARMS

By Ted Tuchalski, Wisconsin Department of Agriculture, Trade and Consumer Protection

Did you know that smoke alarms and carbon monoxide alarms expire?

Fire Prevention Week is October 4 -10, and it is a great time to check the manufacture dates on the alarms in your rental cabins and recreational vehicles. Alarms should be replaced at least every 10 years, or more frequently if required by the manufacturer. You can find the manufacture date by removing the alarm from the wall or ceiling and looking on the back of the device. If the date is more than 10 years from the current date, it is time to replace the alarm.

Alarms manufactured after 2009 will have an audible end-of-life signal that will notify you when the device has reached the 10-year expiration. If the alarm is not expired, write the expiration date on the side of the device, reinstall it on the wall or ceiling, and press the test button to ensure it is functioning.

General information about the installation and maintenance of smoke alarms can be found on the National Fire Protection Association [website](#). Be sure to consult the user's manual for the installation locations, maintenance and testing requirements for your specific device.

DID YOU KNOW?

National Fire Prevention Week is October 4th—10th in 2020

ABOUT FIRE PREVENTION WEEK

Since 1922, the NFPA has sponsored the public observance of Fire Prevention Week. In 1925, President Calvin Coolidge proclaimed Fire Prevention Week a national observance, making it the longest-running public health observance in our country.

Fire Prevention Week is observed each year during the week of October 9th in commemoration of the Great Chicago Fire, which began on October 8, 1871, and caused devastating damage. This horrific conflagration killed more than 250 people, left 100,000 homeless, destroyed more than 17,400 structures, and burned more than 2,000 acres of land.

History proved by the [National Fire Protection Association](#)



OCTOBER IS A GREAT MONTH TO:

- Check all your building, units, vehicles, and equipment over for potential fire hazards
- Educate your guests about fire safety and have fun doing it!
- Play some games that spark (see what I did there haha) interest in young ones being smart about fire safety
- Invite firefighters from your community to give a presentation, enjoy a coupon of some kind, or just to get to know those who may be saving your life someday

IN THE KNOW

KEEPING IT LEGAL

MARK HAZELABKER, Attorney at Law, Kasieta Legal Group, LLC



People Show Their True Nature Under Pressure

What a year. It says how filled with extraordinary events this year has been that the announcement that there may be life on Venus slipped by with hardly a blink. At times during the past summer as I received hotline calls and emails, I wondered whether there is intelligent life on Earth. Certainly we saw some difficult episodes in campgrounds which we need to learn from. A few points from earlier this year...

- **Yeah I signed that contract but so what?**

We have a model contract in place which rather clearly states that campers are guests who can be ejected without ceremony, notice or hearing. There have been instance in which people did go quietly, probably because they are of the decreasing proportion of our country which still can feel shame. These kinds of guests are willing to agree that causing a fire which destroys the neighboring camping unit is a good reason to move on.

Unfortunately, there seem to be people who just don't believe they are bound by words on paper. Confronted by their signed agreement to leave on request, they run – to a lawyer's office. And, there are plenty of lawyers who seem to be willing to write letters denouncing camping agreements as unfair, unconscionable, contracts of adhesion, or, as one memorable email asserted "smacks of fascism."

We can't do much about the deterioration in the general level of integrity of our communities. We can, however, be careful in screening new campers, watch them during the first season or two, and prune the weeds at the conclusion of a season. It's not too much to ask that people behave.

- **I should have been given a warning.**

The seasonal agreement or guest contract and the campground rules are full of hard to understand language like "All persons driving a golf cart must have a driver's license." When the campground sees a 13-year old careening around a corner on grandpa's golf cart, the response to the campground's request that the boy return to his parents will be something like "well you have to give him a warning before you can remove him."

No, you don't. The issue is not warning. It is notice. Our rules and agreements contain many statements defining expectations of minimally decent behavior. Perhaps there may be a few instances in which our rules aren't iron-clad precise. A rule which says that "quiet hours" are from 10 pm to 8 am may not state that guests may not generate more than 57 decibels of sound, measured at the campsite line using an A-weighted scale. It doesn't need to. If someone doesn't get that they need to be courteous enough to others to allow them the peace and quiet to sleep at night, the most precise rule one can draft won't convey that concept to them.

Frankly, the only warning we really owe our campers is right in the seasonal agreement – if you don't pay your fees and comport yourself with respect for the rights of others, you don't belong here and you should leave.

- **Despite the few bad apples, people are really pretty great.**

The previous two comments addressed the three percent of our guests who consume seventy percent of our customer relations time. Campgrounds aren't any different from other human communities in that regard. But, if we focus too much on the negative, we miss the important stuff, the reasons why we do what we do.

This year has seen a series of trials and tribulations unlike anything since 1968. Plenty of people of faith having been wondering whether the Book of Revelations is being fulfilled before our eyes. The pandemic



IN THE KNOW

has killed so many good people. The disturbances in our cities have divided us and caused so much consternation. It would be easy to be completely cynical. And yet....

- Women have continued to have babies in 2020. And these adorable little creatures are just as warm, soft and cuddly as they ever have been. When these newborns look in the eyes of their mother or father and smile for the first time, it is impossible not to have hope.



- Brothers and sisters still play together and find ways to make a game out of anything and everything. They still may drive us crazy with their seemingly limitless energy but when they fall asleep and nap the sight of them melts us and starts the cycle all over.

- Parents and grandparents bring their kids and grandkids to have fun in the sun and the outdoors, to swim and boat and run and bike. And to gather stones and twigs and play with lightning bugs. And to reach that funny feeling in growth

where suddenly boys or girls aren't yucky anymore, they're kind of well, interesting.

And we have the great privilege of setting the table for this feast of human joy and exuberance. We provide the space that brings people together, that recharges their batteries, that lets them rediscover what it means to be human. We are in the joy space business. What a privilege!



MARK HAZELABKER,
Attorney at Law,
Kasieta Legal Group,

WHY SHOULD YOU JOIN THE ALMOST 200 OTHER CAMPGROUNDS IN WISCONSIN WHO ARE ALREADY MEMBERS OF WACO?

A few of our Members have said, "I am happy with our group! I want to convince another owner I know to join WACO. But, what do I say?"

We've got you covered! Below are some speaking points and you can always direct them to the WACO Office or the [website to join!](#)

As a member, your campground will have great exposure to the camping public as you are listed in our online and printed directories of campgrounds. Our website has over 20,000 visitors a month. We also distribute 315,000 printed directories a year. The annual WACO convention gives you opportunities to take seminars on valuable topics to improve your business and hosts the largest campground trade show in the country.

[Click here to watch a live Zoom recording of a WACO Benefits call!](#)

- 20,000+ website visitors a month
- 315,000+ directories distributed a year
- Annual WACO Convention
- Largest campground trade show in the country
- Access to our WACO legal hotline
- Free resource! [CLICK HERE TO WATCH](#): Zoom recording of "Using Harassment Restraining Orders to Keep Order" with WACO Attorney, Mark Hazelbaker. (Passcode needed: **g2c\$%K^K**)
- [CLICK HERE](#) for PDF copy of presentation.

To join WACO, you must be a **private campground in Wisconsin**.

IN THE KNOW

BEWARE OF GOOGLE MY BUSINESS SCAMMERS

Submitted by: Stephanie Meier, VP of Marketing of Blackhawk Bank



Many business owners, at one point or another, come face to face with Google. Whether you are trying to optimize keywords on your website or grow engagement, it is near impossible to have smooth marketing tactics without Google.

A popular way to increase customer awareness and engagement is to set up a [Google My Business](#) page; this free tool helps businesses manage their

online presence across Google and is an easy way for customers to find your business via Google Search or Google Maps, leave a review, and contact you directly.

Although Google My Business pages have been around for some time, there are still scammers attempting to use this platform to scam business owners out of money. To help educate local business owners, we've identified the types of scams to be aware of, how to identify fake Google calls, and how you can learn more about Google My Business.

TYPES OF GOOGLE MY BUSINESS SCAMS

One of the most popular ways scammers will contact business owners is via telephone, claiming to be “with,” calling “on behalf of,” or “for” Google and wanting to set up or remove your Google My Business page. These scammers typically target smaller businesses who have not yet claimed their Google My Business Page or have not updated their page. These scammers will request payment and will claim to boost search rankings or optimize your page.

Another tactic used by scammers is threatening removal of your Google My Business Page unless a fee is paid. Once again, scammers often claim to be working “with” or “for” Google.

IDENTIFYING FAKE CALLS

For someone who may not be familiar with Google or how to navigate this complicated web of digital information, these calls may seem legitimate. We want to help you identify these fake calls. Here some helpful tips to help you determine if you are receiving a phone call from a scammer:

FREE SERVICES

The number one thing to remember is that setting up and maintaining your Google My Business page is 100% free. Business owners are able to freely edit information, respond to reviews, and add photos for no charge. Anyone who calls your business claiming that you are required to pay a fee in order to update or maintain your page, is a scammer.

EMPLOYEE VERIFICATION

If you are still having trouble determining if you are speaking to an actual Google representative, simply ask for an employee verification. Each Google rep will be able to provide you with a verification; if they cannot, you are not speaking with a Google attendant.

PERSONAL INFORMATION

Another telltale sign that you are being scammed is if the person on the phone asks for personal information. Google reps will never ask you for passwords, verification codes, or payment information.

IN THE KNOW

THIRD PARTY

Lastly, Google does not hire contractors to work directly with customers; they do all customer care in house. If you are speaking with someone who is claiming to be calling “with,” “on behalf of,” or “for” Google, implying they are a third-party vendor, then they are not the real Google.

LEARN MORE

If you are interested in learning more about Google My Business, you can visit the [Google support page](#) for helpful articles and information.

TO CONTACT GOOGLE DIRECTLY, CALL:

GMB Contact Number: 1-844-491-9665

Hours of Operation: Monday-Friday 9am-6pm EST

Here at Blackhawk Bank, we want all business owners to be well informed and aware of current trends in the digital

world. It can be difficult to navigate, but we’re here to help. Are you interested in learning more about how Blackhawk Bank can help your business? Contact us today!



Stephanie Meier, VP of Marketing at Blackhawk Bancorp, Inc.

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NEW BENEFIT FOR WACO MEMBERS

WACO has been trying to get a membership discount with Oriental Trading forever. Thank you to Carla Brown for making that magic finally happen! Our discounted program runs through the [Fun Express website](#). Set yourself up with an account to received 20% off orders and free shipping with any order over \$125.

Are you thinking, “Hey! I don’t put in orders that large very often. What about me?” Don’t worry! Our WACO office understands we have members of all sizes and **we will help small campground owners pool orders together to get a discount.**

Jeannie is our Account Manager and she’s ready to assist in setting you up with an account. Shoot her an email or give her all call and BE SURE to tell her you are with WACO!

Oriental Trading - Fun Express Contact

Jeannie Carlsen

Business Development Manager, Oriental Trading Company

402-939-3056 or 877-619-8497

JCarlsen@oriental.com

www.funxpress.com



When it Comes to Fun,
We're all Business.



IN THE KNOW

BUSINESS OWNERS—TAKING MONEY OUT OF A BUSINESS

When taking money out of a business, transactions must be carefully structured to avoid unwanted tax consequences or damage to the business entity. If the loan and repayments are not set up and processed properly, the IRS can reclassify the funding as nondeductible capital contributions and classify the repayments as taxable dividends, resulting in unexpected taxation. A weak loan structure can also create a danger zone where a court can “pierce the corporate veil,” resulting in personal liability for the business owner.

Intermingling Funds

One of the most dangerous financial mistakes a business owner can make is to intermingle funds, such as paying personal expenses from the business checking account, or paying business expenses from the owner’s personal account. This behavior can leave openings for the IRS or courts to question the integrity of the business entity. Failure to maintain complete financial separation between a business and its owners is one of the major causes of tax and legal trouble for small businesses.



Sole Proprietorships

A sole proprietor is taxed on self-employment income without regard for activity in the business bank account. A sole proprietor should never pay himself or herself wages, dividends, or other distributions. A sole proprietor may take money out of the business bank account with no tax ramifications.

Taking Money Out - Wages

One way for a business owner to take money out of a corporation is through wages for services performed. Wages are appropriate only for C corporations and S corporations, not for sole proprietorships or partnerships.

Reasonable Wages

Both C corporations and S corporations are required by law to pay “reasonable wages,” which approximate wages that would be paid for similar levels of services in unrelated companies. In a C corporation, wages are deductible by the corporation but dividends are not, creating incentive for a C corporation shareholder to inflate the wages for higher deductions. In an S corporation, wages are subject to payroll taxes but flow-through income is not, creating an incentive for artificially low wages.

Guaranteed Payments

Guaranteed payments to partners are the partnership counterpart to corporate wages. With guaranteed payments, there is no withholding for payroll taxes or income tax. These amounts are computed and paid on the partner’s individual Form 1040.

Dividends

Dividends are generally the means by which a C corporation distributes profits to shareholders. Amounts up to the C corporation’s “earnings and profits” are taxable to the shareholder.

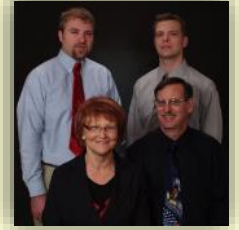
IN THE KNOW

Flow-Through Income—S Corporations and Partnerships

Income from S corporations and partnerships flow through to the shareholder or partner's individual tax return. Distributions of cash to an S corporation shareholder or partner are not taxable to the individual until the person's cost basis reaches zero.

Loans

A corporation or partnership can *receive* loans from shareholders or partners, and can *give* loans to shareholders or partners. There is generally no taxable event when a corporation or partnership repays a loan from a business owner, and no taxable event when a corporation or partnership makes a bona-fide loan to a shareholder or partner.



608-779-2143
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Limited Liability Companies (LLCs)

A single-member LLC owned by an individual is considered a "disregarded entity" and is taxed as a sole proprietorship by default. If the LLC makes an election to be taxed as a corporation, either C corporation or the S corporation rules apply. An LLC owned by more than one individual is taxed as a partnership by default. As with a single-owner LLC, a multiple-owner LLC may make an election to be taxed as a corporation.



CSAW Associates, LLC

Coulee Region Bookkeeping and Tax

MASK MANDATE EXTENDED TO NOVEMBER

Governor Tony Evers has extended the state's mandatory mask mandate until Nov. 21, 2020. Evers cited "an increase of coronavirus cases across the state and on college campuses," being the main driver for the extension of the mask mandate, which has been in effect since August.

The mandate requires everyone age 5 and older to wear a mask while indoors, except at home. "We are seeing an alarming increase in cases across our state, especially on campus," Gov. Evers said. "We need folks to start taking this seriously, and young people especially—please stay home as much as you are able, skip heading to the bars, and wear a mask whenever you go out."



[Wisconsin is seeing a surge in cases](#), especially among young adults. Ranking in five times higher than any other age group, 18 to 24 year olds are showing the most positive cases. Eight Wisconsin cities were listed among the top twenty cities in the United States where COVID-19 cases were rising fastest. Six of those cities have University of Wisconsin System campuses.

Dane County is one area of Wisconsin seeing a surge in cases linked to college campuses. Executive Joe Parisi [called on University of Wisconsin-Madison officials to transition to virtual instruction](#) after seeing a major increase in new cases since the start of September. UW-Madison Chancellor Rebecca Blank responded by saying the rise in new cases has been due to large gatherings taking place in bars, apartments and [other off-campus areas](#).

Wisconsin surpassed 100,000 confirmed cases of COVID-19 on Sunday, September 20th.

WACO UPDATES

Campground	Total Funds Raised
Wilderness Campground	\$6,701
Pride of America	\$4,403
Evergreen Campsites	\$3,145
O'Neil Creek Campground	\$2,653
Rivers Edge	\$2,265
Silver Springs	\$1,985
Pineland Camping Park	\$1,610
Smokey Hollow	\$1,521
Dells Camping Resort	\$1,189
Scenic Ridge	\$1,151
Duck Creek	\$1,140
Champions Riverside Resort	\$1,100
Lake Arrowhead	\$1,088
Stand Rock Campground	\$1,007
WACO Fall Workshops	\$1,000
Sky High Campground	\$920
Indian Trails	\$249
Green Acres	\$160
Maple View Campsites	\$122
Sleepy Dragon Campground	\$120
TOTAL RAISED FOR GBF BY WACO MEMBERS IN 2020	\$33,529

STILL GIVING IN 2020

A huge thanks to the continued efforts of our members, raising funds for the Gilbert Brown Foundation in 2020!

Since our last issue, we've jumped over the \$30K mark and its exciting to see other campgrounds on the list.

Appreciate each and every one of you. Know that YOU are making a difference!



CORNERSTONE
PROCESSING SOLUTIONS INC.

**WI CAMPGROUND'S LOCAL & TRUSTED
CARD PROCESSING PARTNER!**



FREE EMV Processing Terminal



\$29 Exclusive POS Offer - WACO Members



FREE Cash Register



Keep 100% of Surcharge Profits!

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1-888-878-2615

WWW.CORNERSTONEPS.NET

1600 S Main St. Oshkosh, WI 54902

WACO UPDATES

OCTOBER FALL WORKSHOP

We have a packed schedule of events for the October Fall Workshop including an opportunity to hear from Derrick Van Order, a Navy Seal Conservative Republican running against Ron Kind in this years Congressional election!



Network and learn from your fellow campground owners, gain insight to what's been tried this season, and take an Upper Dells Boat Tour provided for free due to our generous sponsors at Blackhawk Bank!

October 6th & 7th, 2020

Dells Camping Resort will host:
1130 Freedom Court
Wisconsin Dells, WI 53965
(608) 305-8404

[SEE THE FULL OCTOBER
WORKSHOP ITENERARY
HERE](#)

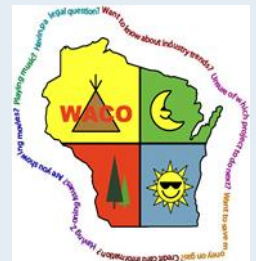
REGISTER TODAY!

Phone: 608-525-2327

Fax: 608-525-2328

Campground Name: _____

of people attending: _____



You are welcome to bring family and employees. The fee is the same if you have 1 or 20 members from your campground.

\$40 for WACO MEMBERS, \$55 for NON MEMBERS

Send payment and registration form to:

**WACO
PO Box 228
Ettrick, WI 54627**

FACEBOOK STATS AUGUST 2020



Wisconsin
Campers ✓
@wicampgrounds

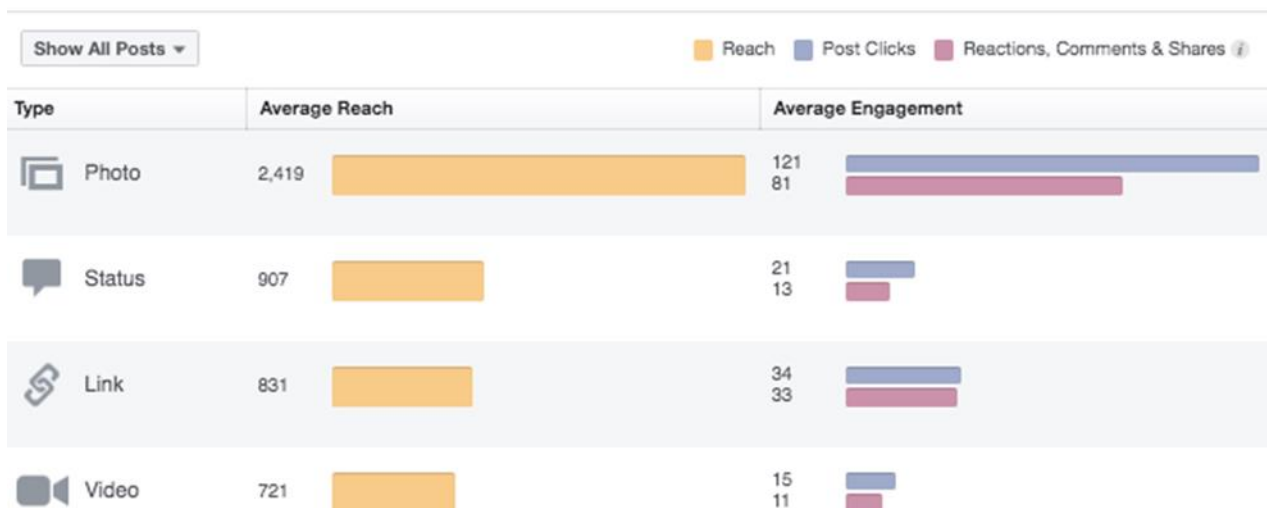


WISCONSIN CAMPGROUNDS

Total Likes Currently: 7,779 (+262 from July)

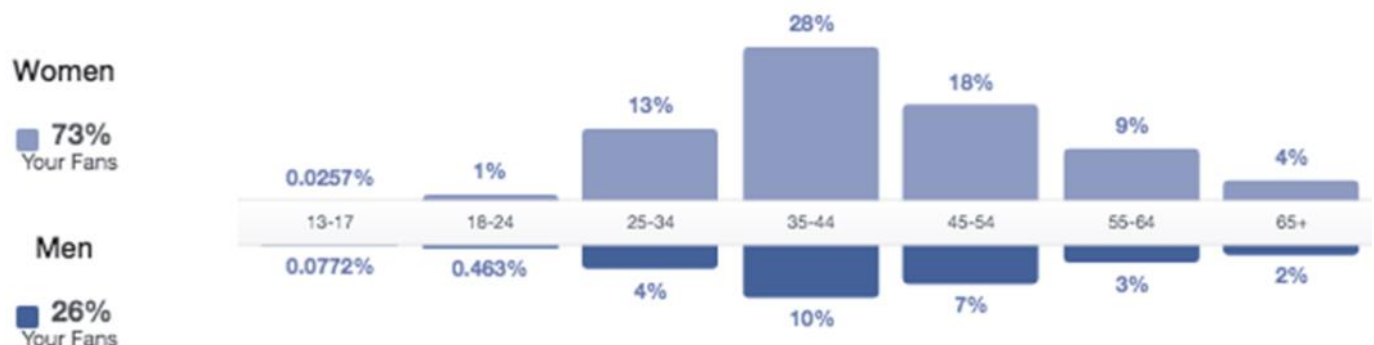
SUCCESS BY POST TYPES

The success of different post types based on average reach and engagement.



SUMMARY OF PAGE FANS

The number of people who saw any of your posts at least once, grouped by age and gender. Aggregated demographic data is based on a number of factors, including age and gender information users provide in their Facebook profiles. This number is an estimate.



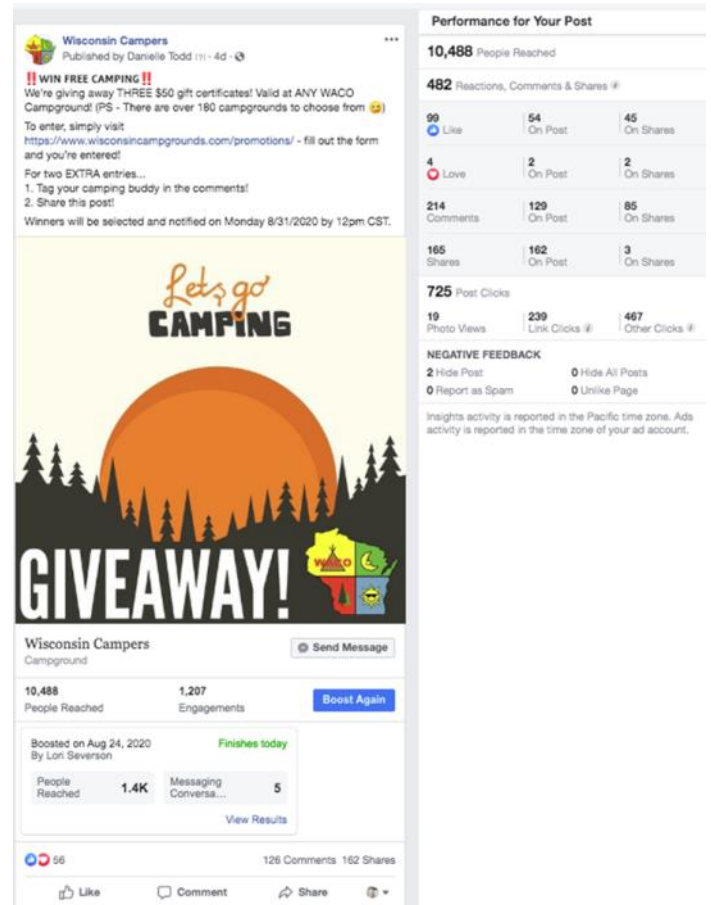
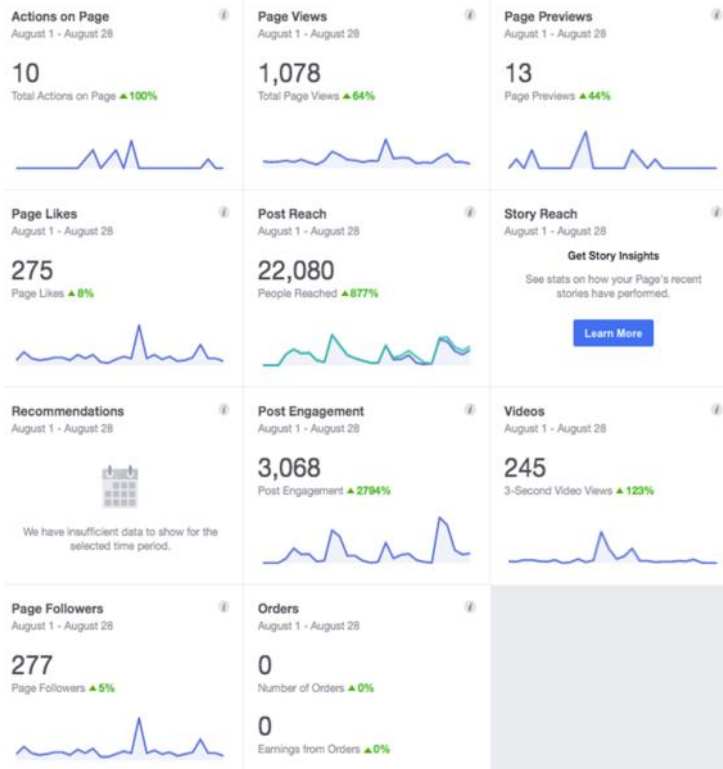
FACEBOOK STATS AUGUST 2020

Page Summary & Best Performing Post of August

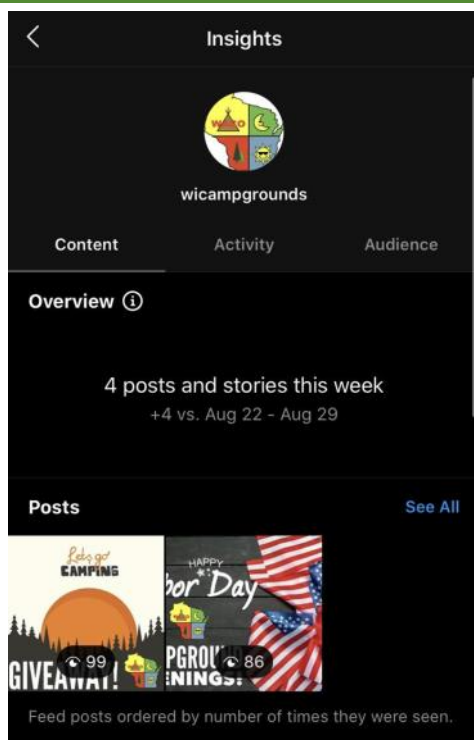
Results from Aug 1, 2020 - Aug 28, 2020

Note: Does not include today's data. Insights activity is reported in the Pacific time zone. Ads activity is reported in the time zone of your ad account.

Organic Paid



INSTAGRAM SUMMARY AUGUST 2020



387 Total Followers

Looking forward to building this audience in the next year



WACO FACEBOOK MEMBERS

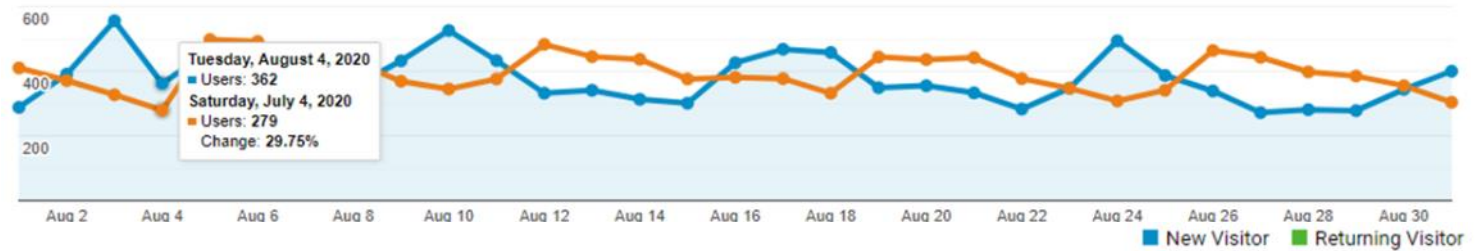
WACO has a Campground Member Facebook group for members to stay current with important information, receive updates on deadlines, and network easily with our members. To join this group visit <https://www.facebook.com/groups/wacomembers/>.

WACO UPDATES

Website Analytics Comparing August to July 2020

Aug 1, 2020 - Aug 31, 2020: ● Users

Jul 1, 2020 - Jul 31, 2020: ● Users



Users

-6.12%

10,392 vs 11,069



New Users

-4.50%

9,946 vs 10,415



Sessions

-5.33%

12,652 vs 13,365



Number of Sessions per User

0.83%

1.22 vs 1.21



Pageviews

-9.47%

58,278 vs 64,373



Pages / Session

-4.37%

4.61 vs 4.82



Avg. Session Duration

-6.82%

00:04:12 vs 00:04:31



Bounce Rate

3.09%

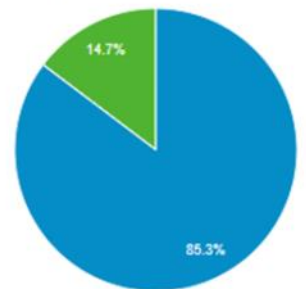
46.14% vs 44.76%



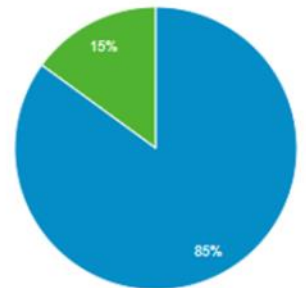
USER INSIGHTS:

- 4-6% drop in Users, Sessions, and Pages Viewed/Sessions
- Number of Sessions per user did increase slightly at +1%

Aug 1, 2020 - Aug 31, 2020



Jul 1, 2020 - Jul 31, 2020

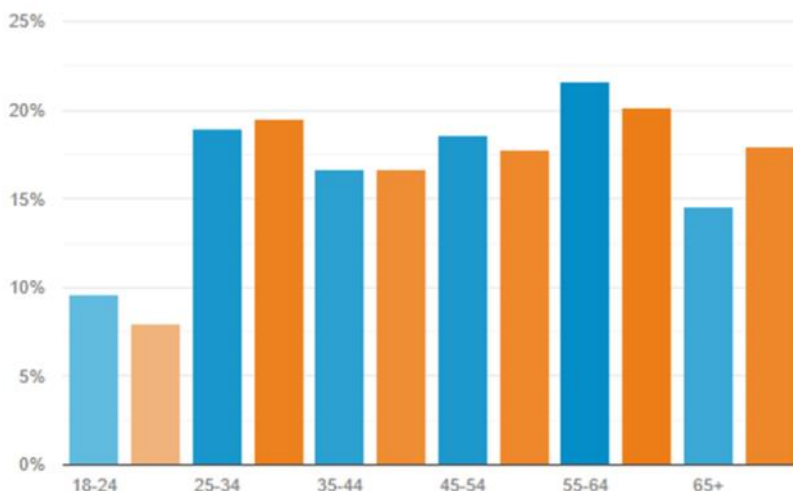


DEMOGRAPHIC INSIGHTS:

- Uptick in ages 55-64, bringing the age group to the top for the month of August
- Users age 25-34 still strong coming in 2nd
- Spike in users 45-54 bringing that group to the #3 spot

Age

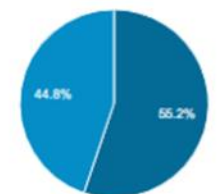
39.70% of total users



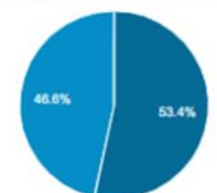
Gender

female male

Aug 1, 2020 - Aug 31, 2020























Jul 1, 2020 - Jul 31, 2020



WACO UPDATES

Interests of Users in August 2020

Affinity Category (reach)		42.61% of total users
5.61%		Food & Dining/Cooking Enthusiasts/30 Minute Chefs
5.31%		
4.36%		Lifestyles & Hobbies/Pet Lovers
7.75%		
4.24%		Lifestyles & Hobbies/Outdoor Enthusiasts
-3.07%		
3.57%		Home & Garden/Do-It-Yourselfers
-4.37%		
3.51%		Food & Dining/Fast Food Cravers
7.60%		
3.11%		Banking & Finance/Avid Investors
-11.58%		
2.87%		Shoppers/Value Shoppers
-2.97%		
2.64%		Lifestyles & Hobbies/Family-Focused
2.20%		
2.60%		Travel/Travel Buffs
-4.11%		
2.53%		Shoppers/Bargain Hunters
4.81%		

In-Market Segment		35.56% of total users
3.35%		Real Estate/Residential Properties/Residential Properties (For Sale)
15.22%		
3.32%		Real Estate/Residential Properties/Residential Properties (For Sale)/Houses (For Sale)/Preowned Houses (For Sale)
17.06%		
2.30%		Apparel & Accessories/Women's Apparel
-4.77%		
2.15%		Autos & Vehicles/Motor Vehicles/Motor Vehicles (Used)
0.78%		
2.13%		Autos & Vehicles/Vehicles (Other)/Campers & RVs
7.75%		
1.96%		Home & Garden/Home Decor
-35.86%		
1.84%		Travel/Hotels & Accommodations
-3.18%		
1.79%		Travel/Trips by Destination/Trips to North America/Trips to the US
-1.22%		
1.51%		Autos & Vehicles/Auto Parts & Accessories
-28.55%		
1.49%		Home & Garden/Home Improvement
4.57%		

INTEREST INSIGHTS:

- Significant **drop** in the following categories between July and August:
 - ♦ **Home & Garden/Home Decor**, **down 36%** (remember this was a spiker category last month, so could just be getting back to "normal")
 - ♦ **Auto & Vehicles/Auto Parts & Accessories**, **down 28.5%**
 - ♦ **Banking/Finance or Avid Investors**, **down 11.5%**
- Significant **increases** in the following interests of users between July and August:
 - ♦ Real Estate/Residential Properties for Sales, **increased 15%**
 - ♦ Real Estate w/ preowned, **increased 17%**
⇒ **COMBINED 32%**
 - ♦ Pet Lovers and Food Dining/Fast Food Cravers, **both increased nearly 8%**

WEBSITE STATS UPDATE

TOP PAGES VIEWED IN MONTH OF AUGUST 2020

The most viewed page on the website continues to be “Campgrounds” when comparing August to July. Again, this is great because that’s the page we want visitors to navigate to where they can search by region and find the campground they are looking for!

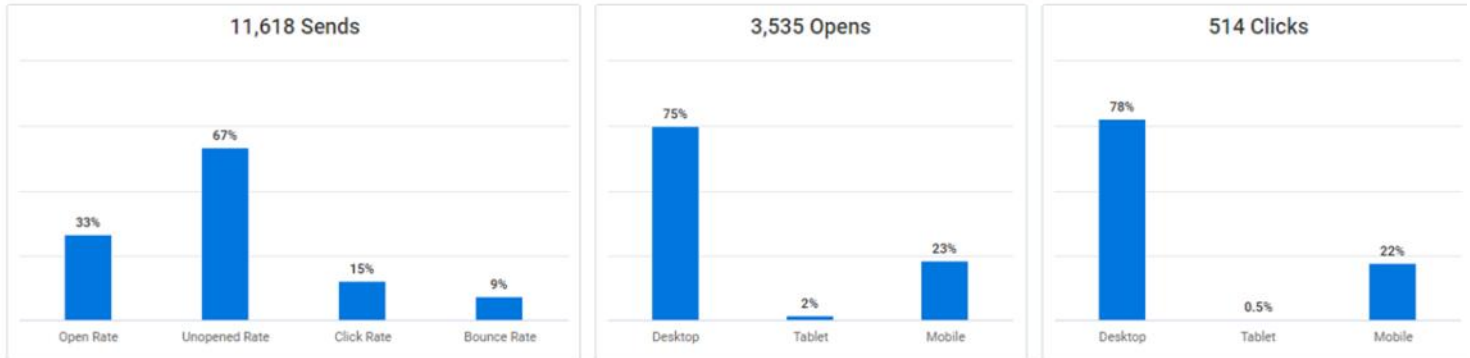
1. /campgrounds/	
Aug 1, 2020 - Aug 31, 2020	4,666 8.01%
Jul 1, 2020 - Jul 31, 2020	4,928 7.66%
% Change	-5.32% 4.59%
2. /central-wisconsin-river/	
Aug 1, 2020 - Aug 31, 2020	3,616 6.20%
Jul 1, 2020 - Jul 31, 2020	4,246 6.60%
% Change	-14.84% -5.93%
3. /	
Aug 1, 2020 - Aug 31, 2020	3,470 5.95%
Jul 1, 2020 - Jul 31, 2020	3,656 5.68%
% Change	-5.09% 4.84%
4. /east-wisconsin-waters/	
Aug 1, 2020 - Aug 31, 2020	3,442 5.91%
Jul 1, 2020 - Jul 31, 2020	4,269 6.63%
% Change	-19.37% -10.94%
5. /campgrounds/browse-by-region/	
Aug 1, 2020 - Aug 31, 2020	2,593 4.45%
Jul 1, 2020 - Jul 31, 2020	3,202 4.97%
% Change	-19.02% -10.55%
6. /southeastern-wisconsin/	
Aug 1, 2020 - Aug 31, 2020	2,376 4.08%
Jul 1, 2020 - Jul 31, 2020	2,784 4.32%
% Change	-14.66% -5.73%
7. /northwoods/	
Aug 1, 2020 - Aug 31, 2020	1,886 3.24%
Jul 1, 2020 - Jul 31, 2020	2,838 4.41%
% Change	-33.54% -26.59%
8. /indian-head/	
Aug 1, 2020 - Aug 31, 2020	1,877 3.22%
Jul 1, 2020 - Jul 31, 2020	2,468 3.83%
% Change	-23.95% -15.99%
9. /hidden-valleys/	
Aug 1, 2020 - Aug 31, 2020	1,645 2.82%
Jul 1, 2020 - Jul 31, 2020	1,811 2.81%
% Change	-9.17% 0.33%
10. /seasonal-camping-availability/	
Aug 1, 2020 - Aug 31, 2020	946 1.62%
Jul 1, 2020 - Jul 31, 2020	1,120 1.74%
% Change	-15.54% -6.70%

Top 5 Landing Pages for the Month of August include:

1. Campgrounds
2. Central Wisconsin River
3. Landing Page
4. East Wisconsin Waters
5. Campground, Browse by Region

WEBSITE STATS UPDATES

CONSTANT CONTACT STATES FOR AUGUST 2020



Email Insights When Compared to July 2020:

1. Open rates dropped 7%, AND are still well ABOVE industry standard—22% above in fact
2. Click rates fell similarly at 9%, AND are still above industry standard by 8%

Time Sent	Campaign Name	Sends	Opens ↓	Clicks	Bounces	Unsubscribes
Thu, Aug 27, 2020, 10:41 AM	WACO Convention Sponsors	1,346	270 22%	21 8%	109 8%	2 0.1%
Mon, Aug 17, 2020, 2:15 PM	WACO convention survey	1,129	263 26%	73 28%	99 9%	1 0.1%
Mon, Aug 17, 2020, 5:15 PM	WACO convention survey1	1,128	246 24%	50 20%	99 9%	2 0.2%
Mon, Aug 31, 2020, 8:55 PM	Fall Tours/Workshops	578	189 36%	56 30%	49 8%	0 0%
Thu, Aug 20, 2020, 12:20 PM	August 2020 WACO Newsletter	456	179 43%	78 44%	43 9%	0 0%
Thu, Aug 20, 2020, 10:08 AM	Fall workshop suppliers	456	157 38%	13 8%	44 10%	0 0%

INDUSTRY NEWS

WHAT DOES THE FUTURE HOLD?

Earlier in September, Ted Abernathy of Economic Leadership provided information to the [Wisconsin Manufacturers and Commerce \(WMC\)](#), and led a webinar discussing how COVID19 has impacted the WI State Economy in comparison to others in the US.

PRE-COVID the US had a slowing, yet strong economy, full employment (near-record unemployment, with high consumer confidence, and low-interest rates.

Then COVID hit.

After 113 straight months of Employment Growth (Since September 2010, the Longest Continuous Private Job Growth in Our History) Coronavirus hits and with it, a historic crash to the US Job Market.

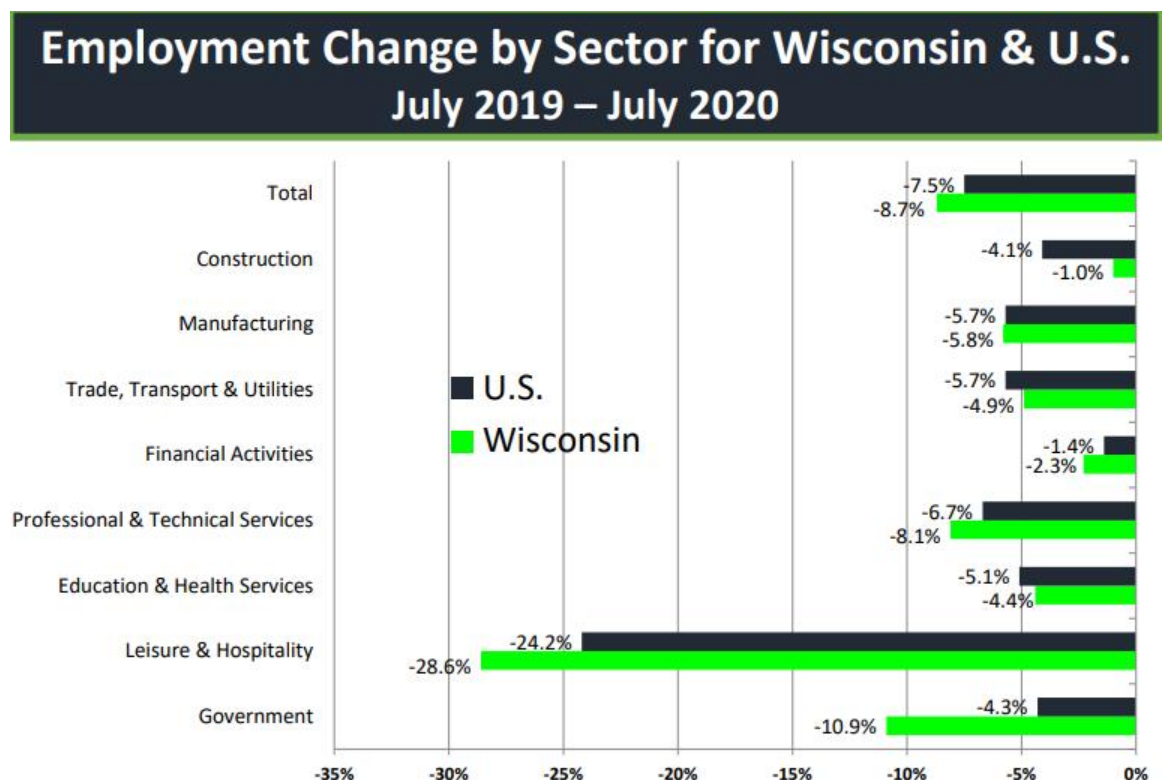
The good news is that in the past months, the US has gotten 47.9% of the way back to where we were for unemployment. And if you look at the graph below, WI is holding its own in comparison to the US overall, especially in the Construction sector.

The remainder of the insights provided by Abernathy were his thoughts on what the future will hold, including the following “Nine R’s.”

1. **Remote Rules:** Pre-COVID 7% of people worked from home. For the next year, projections are that 40% will now work from and at least 30% will do so for the next 3-5 Years. Also noted in this section was the large increase in home workouts, online shopping and, increased use of Telehealth services.
2. **Relocation Consideration:** [Forbes is showing 8%](#) of people in the state are considering moves due to COVID—most of which are from the metro areas, seeking a rural environment.

3. **Robots Re-emphasis:**
Such uncertainty in the employment and production needs makes the use of robotic manufacturing and processes appealing in some areas of the US.

4. **Reserve Workforce:** During the past few months, the US has seen a huge spike in reserve workers. Everything from PT, on-call, on-



INDUSTRY NEWS

demand, contract, temporary, and agency employees has been on the rise. Some companies are seeing a huge influx in their business and therefore cannot responsibly hire a large full-time crew, and take more comfort in knowing they can bring on these Reserve Workers. COVID's impact on the US doesn't seem to be slowing down, so neither will the need for these workers...at least not anytime soon.

5. **Rising Geo-Muddle:** The world, and its views about everything from politics, equality, rights, and trade, is in a crazy mess. In other words—Geo-Muddle. Abernathy warned us all not to be “frogs hopping from one vendor to the next for the latest craze.” Instead, he urged leaders to honor and stick to partnerships created in the past, seeking creative ways to continue to work together. The biggest takeaway here—things may be cheaper with another supplier/vendor right now, but what will their service and partnership look like in a few years? Initially, I struggled with this suggestion, because we need what we need! However, I understand what he was suggesting with long-term partnerships.
6. **Re-Shoring and Redundant Supply Chains:** We've all experienced shortages of supplies, even at home in the past few months. Remember leaving the Convention and seeing stores with empty shelves where the toilet paper used to be? Manufacturers restructured lines to produce things our country needed (think a few issues back when we discussed an outdoor clothing company making masks) and therefore switched up their vendor needs. There are still times we can't get sanitizer or a specific brand we want. The upcoming years will involve those suppliers coming back into play, full and ready to go, while those who switched gears still occupying that supply space. If you used to buy ABC cleaner and had to switch to XYZ because ABC had to layoff 30 employees initially and was still rebounding—what will you do when ABC is back and ready to supply? These are all residual dominos we will see move around for years.
7. **Real Estate Re-Use:** Several buildings on this side of the state are getting an overhaul. Empty retail spaces in particular seem to be attractive for a new drive-thru chain and other businesses that have seen growth during this uncertain year. As the webinar was rolling, I could name JC Penny turning into a health facility, Sears revamping to an automotive dealership, and a building that's been vacant so long I couldn't recall what it used to be, now becoming a bank. And that's just in my hometown.
8. **Risk, Business Risk:** Business of any kind comes with inherent risks. However, coming out of 2020, businesses will have their hands full when they review their risk strategies. Between politics, the global pandemic, global recession, and polarization/equity. And you may think, “we're too small to worry about things like that,” but Abernathy proved that to be untrue. He discussed trickle-down of everything globally in some fashion to the US and in turn Wisconsin.



9. Repositioning for Competitiveness...which included the following likely impacts:

- Return on Investment (Redundancy vs Efficiency)
- Reductions in Productivity (Maybe)
- Reduced Government Investment Due to Debt
- Recreation Focus
- Reverberating Echoes



WACO UPDATES

TRADE MEMBER SHOUT OUT—CONGRATS CRS!

Verona-based PLAYTEC recently “launched a line of non-toxic compounds to protect surfaces of indoor and outdoor recreational equipment and aquatic environments such as playgrounds and splash pads from bacteria and viruses.”

Ron Romens credits COVID-19 for being the “ignition switch” for Commercial Recreation Specialists (CRS) and PLAYTEC, to find a way to prevent the spread of germs on playgrounds, splash pads and inflatable aquatic products.

“When we got into this COVID thing and everything just kind of stopped, everybody put caution tape around their playgrounds. Everybody shut everything. Nobody could touch anything,” Romens said.

Ron wanted to move forward but wasn’t quite sure how until a friend referred a microbiologist who had been recently working with Dow. After researching their antimicrobial products, Romens worked with them to create a line for the recreation industry. “From there, he purchased the rights from SiShield in Atlanta to distribute the antimicrobial products as PLAYTEC.”



Mike Romens, son of company president Ron Romens, demonstrates the application of PLAYTEC antimicrobial product RECRESOL on playground equipment at Harriet Park in Verona. The COVID-19 pandemic inspired Commercial Recreation Specialists to develop the new product line.

Andy Berens, VP of Product Sales and Internal Ops at CRS, said “PLAYTEC is a union between CRS, a commercial supplier of recreational equipment, and the scientists and microbiologists who created the compounds.”

Want some GREEN news? The compounds used in the PLAYTEC products, RECRESOL and AQUASOL, are EPA-registered, and “that’s a big deal” as it means they have been tested, Berens said. He explained “that the compound binds to any surface it is sprayed on and it won’t leach — it doesn’t run off, it doesn’t rub off. The compound carries a charge that attracts microorganisms to its spear-like structure where they are punctured. It’s a mechanical kill, not a chemical kill,” Berens said.

BETTER NEWS? The stuff lasts. We are all aware of how disinfecting recreational equipment can require a lot of product and be labor-intensive. PLAYTEC products last 60 days or more.

Great to see our valued Trade Members finding success and looking forward to seeing what they come up with next!



WACO UPDATES

UPDATE FROM SPUR OF THE MOMENT RANCH

With all the negativity revolving around COVID, its great to see our Members still having a great season. Here is a ray of sunshine from Ann at Spur of the Moment Ranch...

After the storm of 2019, we finally had our biggest group of 13 horses return to the Ranch! We have had quite a few family reunion events, one to include a families 100 year old Grandma! We have enjoyed sharing our own herd of horses with kids as they participate in horse or donkey encounters. We've taken a number of groups out for a Carriage Ride. We have a lot of dogs who have enjoyed their time at the Ranch too! The ATV's & UT-V's have enjoyed the season & direct trail access. At least someone on the Ranch enjoyed a large fan to stay cool during this hot, hot summer!



Pictures from our visit to Spur of the Moment! Thanks for the time spent Ann!

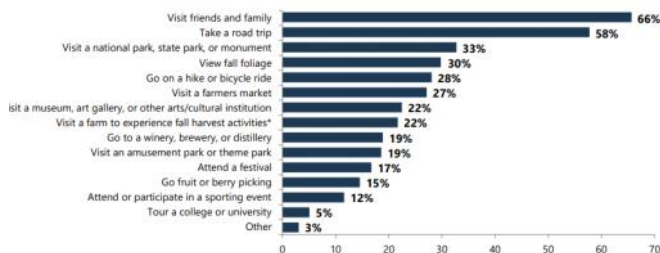
HIGHLIGHTS FROM LONGWOODS LATEST SURVEY

COVID-19 Travel Sentiment Study-Wave 20 Released September 14, 2020

Outdoor activities are preferred during pandemic travels, such as visiting national and state parks, fall foliage tours, hiking and biking.

IMPACT ON TRAVEL PLANS

Activities Travelers Plan to Participate in During Their Fall Travels



*Corn maze, hay rides, pumpkin patch, etc.

Travel Sentiment Study Wave 20

Longwoods | miles

Increase of those who feel comfortable Dining & Shopping Locally from 31% in May to 52% in September

I Would Feel Safe Dining in Local Restaurants and Shopping in Retail Stores Within My Community
Comparison of Travelers Who Strongly Agree or Agree



58%

58% of Americans plan on a road trip somewhere in the U.S. this fall.



WACO UPDATES

SEPTEMBER FALL WORKSHOPS WERE A HUGE SUCCESS!

Thank you to our hosts at Pine Grove!

We saw an amazing campground layout, creative storage space ideas, and simply beautiful use of their waterfront. Seeing everyone was wonderful! Thanks again, Russ and Betty, for welcoming the first of our Fall Workshop attendees. Our members took a break from this crazy year to feel that synergy and resourcefulness that we can only feel when we're together.

The Wisconsin Wildlife Education Walk they offer is unique, entertaining, and the perfect option for those socially distancing, enjoying outdoor activities. Think about something similar you could offer at your campground!



Time to Get Spooky!

Talk about Halloween goals! Check out the spectacular setup at Pine Grove's Haunted House.



WACO UPDATES

FALL WORKSHOP TOURS

Thank you to Annie's Campground and Tilleda Falls Campground for giving us tours of your campgrounds! Always great to see what our Members are working on and share in their success!



THINGS ARE "BREWTFUL" AT ANNIE'S

In case you haven't heard, Annie's Campground added a brewery featuring "Home Brew" and an outdoor seating pavilion. Their inviting entrance and these new additions make for such an inviting scene. Thank you Ann for welcoming us!

STUNNING VIEWS FROM TILLEDA FALLS

Paul and Rachel, you should be so proud! The natural beauty at Tilleda Falls Campground is second to none! Complete with waterways, wooden bridges, and lookouts. A little slice of heaven nestled in Tilleda, WI.



WACO 2020 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



Lori Severson,
Executive Director

PO Box 228

Ettrick, WI 54627

WACO Phone (608) 525-2327

Severson & Associates
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Laurie Adams - Director
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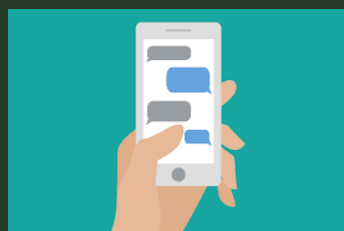
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Patricia Lombardo - Director
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312-533-7255

Scott Grenon - Director
Tunnel Trail Campground
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608-435-6829

Brian Huth—Director
Camping in the Clouds
Brianhuth22@yahoo.com
920-422-4315

Peter Hagen—Director
Pride of America
petehagen@camppoa.com
800-236-6395



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.