



AUGUST 2021

Oh, August! You beautiful dog days of the summer month, you! We are just two months shy of closing for this year, seeing the light at the end of the tunnel and making that final push as the Labor Day holiday approaches. YOU CAN DO THIS! We know you've got staffing shortages, we know you've got some needy campers, and we know you've got back pain. But you know what else you've got? MEMBERS WHO ARE HERE FOR YOU! Being part of WACO makes things so much easier during these final pushes of the season. Read on about the power of our relationship with the WMC, the Fall Workshop, and resources from your WACO office.

Letter from the Executive Director Lori Severson, Executive Director of WACO



Dear Members,

This season has proven to be one full of challenges and full of more craziness than any of us ever could have made up in a Lifetime movie. Actually, after hearing from some of my fellow owners this season, maybe a movie isn't such a bad idea! In the past few months, I've received calls and emails about concerned owners. Members are worried about "running a good park" or "being a good boss." Let me make something crystal clear: The fact that you called or emailed to ask these questions tells us all we need to know. You're doing the absolute best you can!

Those of you who are using our Facebook Members Only Facebook

inside...



2021 Fall Tours & Workshops

P. 4

WMC
WISCONSIN MANUFACTURERS
& COMMERCE

WACO & WMC

P. 13 &
20, -21

Letter from your E.D.	P. 1
Letter from President	P. 3
Fall Tours/Workshops	P. 4
Fall Workshops	P. 5
Keepin' it Legal	P. 6
WACO Out & About	P. 10
GBF Updates	P. 11
Financial Forte	P. 12
Social Media & Website	P. 14
Sales Tax Q&A	P. 19
WACO & WMC	P. 13, 20
ARVC Update	P. 21
Board Member Listing	P. 23



page see that you are not alone! That comes in so handy for a quick answer. Our team will also resurrect those questions in case anyone missed

some at the Fall Workshops. We will do this during our cracker barrel session, along with any other ideas you want to throw out there! Bring your topics with you or send them to Danielle Todd (danielletodd425@gmail.com) as you think of them!

We have heard numerous stories of owners who worry they've been pushing their employees too hard. Staffing shortages require longer hours and assigning tasks that generally wouldn't be given based on their job title. Maybe you've got prep cooks also bartending, or your activities director is cleaning the bathrooms. Heck - maybe YOU are cleaning the bathrooms! You're not alone. Diversity of tasks seems to be the theme this year. Most of our owners say it's all about family & friends helping out this year. We have done a ton of juggling to make things happen! Many times we are not feeling the love of the customers for this sacrifice for sure!

They still want to have the million-dollar experience on a 12 cent budget. We have to do little things to remind us of who we are and the experience we provide. Sometimes, a simple thank you to the employee who goes the extra mile. Walk around with some ice cream coupons, soft drinks, or Kwik trip cards in your pocket for on-the-spot rewards! Everyone loves a little thank you, especially those who are working lots of hours. Sometimes a note for the cleaning person with a funny quote or just stopping and being silly with them for a minute tells them you care. If you can provide pizza or a quick lunch to say thanks, it goes a long way.

Years like this help us appreciate those that have our backs and make things happen that normally couldn't. It allows us be creative and explore other options for hiring that we haven't in the past. Maybe we use DVR employees with disabilities, college student sites, high school kids, retired individuals, work-campers, seasonals, and J1 students. No matter which avenue we are using, it's clear we are spending more on the payroll to get one good person. It's time to remember to reward those who show up and help us do what we do!

Many campground owners are doing it themselves this year. What a crazy time we live in when the main problem is having enough staff to take the money

our customers want to give.

People are searching for open campgrounds, sites, and weekends. Seasonal sites are simply at a premium. Remember that when pulling together your plan for 2022.

We have all wished for business like this - guess we should be careful what we wish for huh? HAHA! Let's also remember to celebrate the guests that bring their families and enjoy your park, the employees that continue to take on this season with a smile on their face and, the good reviews you do receive.

Resist the urge when you feel yourself snap under the pressure of a guest whose needs seem to compound and multiply in the 10-minute conversation they are having about how unlevel their site is. Perhaps someone took the liberty of moving a fire pit, not realizing they struck the main cable line - whoops, no cable. Or maybe it's the newbie camper that inadvertently blew a circuit breaker, causing an entire section of your park to lose power. Perhaps it's the guest who writes a letter on Facebook because you didn't give them a full refund when you finally asked them to leave after two days of causing crazy! Speaking of reviews...

What do you tell a recent guest who leaves a "1-star" rating on Google because their sleeping cabin "didn't come with a restroom or linens!" even though the description and

pictures clearly show what's included (and what is not) with that lodging option. You'll inevitably see or hear about an employee not "on their game" lacking the polish you'd typically see. It happens to the best of us, and of course, that incident will get blown up on Facebook. Or one of my favorites - the complaints that it "rained their entire trip, ruining our family reunion," because somehow we should be able to control the weather. We've got a section later in the newsletter suggesting some responses for you because guess what? You're not alone!

We have spent many hours listening to campers who call the office thinking we are the police - thinking we should give other guests citations if they are unwilling to comply with their unbalanced wishes. We've all seen some whacky things this season. We will have a book to review this year! You're not alone. It is so cool to have a team of accountants, attorneys, marketing help at your



LETTERS FROM LEADERSHIP



During your season is the best time....

**DON'T FORGET
TO SNAP THE
PICS!**

to capture brochure pictures!

fingertips. This community approach to problem-solving is what WACO is about!

Your Board of Directors and your WACO staff continue to create exciting new programs for you. Don't forget to use that Fun Express (oriental trading) discount! You get 20% off and free shipping as part of your WACO membership, and now is a great time to use that! They have some great kits you can hand out if you can't do the normal craft activities.

Please do your best to grab some awesome brochure pictures now

while we have the people and those fun little faces! Printing costs are getting steep, so you will want to be part of that printing program!

Need a one on one conversation to understand all the programs WACO has to offer? Just ask, and one of our WACO specialists will go through it with you ensuring you aren't missing benefits!

Please know that we are dedicated to being your one-stop resource for everything you need to run your business. We are working very hard at improving our service to you, and if you feel we could make improvements, please let us know! Your ideas are important to us! Thanks so much for your membership.

We look forward to seeing you in person next month!

Sincerely,

Lori Severson, Executive Director
Wisconsin Association
of Campground Owners

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From the Office of the President Scott Kollock, WACO Board President



Hello Members!

Well, it's been a ride so far this year!

We certainly have the business and customers to have a record year. That's absolutely what the industry, both in the RV sales and camping, is saying. The trend looks to be promising for the next few years for sure.

WACO is working with tourism on a Jem grant that will allow us to gather private campground economic impact information. This grant could be funded in part by the Jem Grant and possibly other Wisconsin recovery grants that will help us collect and use this valuable information.

We have had a lot of zoning issues in various areas. Some are educational, and having materials available will help. What is the most impactful action you can take with regards to zoning issues? Know your neighbors, town, and county board members. Know what plans are under review for your area and check their agendas. Meeting minutes, and upcoming meeting agendas, are posted online for town, county, and city board meetings. Get involved if you can! It makes a difference. Know the people who impact your business practices - like your local sheriff, officials, and even EMTs. More importantly, make sure they know you.

The office is working on the convention now. Now is the time to send in your suggestions and ideas.

Maybe you love something and don't want to see it changed or feel there needs to be a significant revamp - now is the time to be vocal and voice your opinions. They have sent out a request for speakers. If you feel confident in your knowledge base on a specific topic or wish to be on a panel of speakers, fill out the online form or send an email. We are taking all the comments we are getting from members and trying to put them together to continue to have a fantastic convention. We have decided to provide breakfast during the annual meeting, with the hopes of getting higher attendance. The search for great speakers has begun, and our suppliers are excited about attending.

A lot of time, effort, and energy went into communicating and ensuring every member knows what's happening in the organization. I would ask you to truly take a minute to observe and be aware of those changes. If it's still not enough for you or you have more ideas, bring them on! Please share any ideas you have with your appointed director, myself, or any member of the Severson staff.



We are working hard on our partnerships as well. We get a lot of help from the [Wisconsin Manufacturers & Commerce](#). WMC is the largest lobbying firm in Wisconsin, and it's difficult for a

group like WACO to get their attention with our \$850 membership - especially when others pay many thousands. Years ago, we met with them to learn how WACO could potentially increase our value to the group. You want them to work hard to make you aware of industry problems and help you contact legislators when you need them. That is their full-time job, and they have a staff full of experts who know all legislators. We discovered the golf tournament was a huge fundraiser for them, and landing in July makes it difficult for any of us to attend, but donating prizes makes us a hit! They know who we are, and we've since made a more significant impact.

The WACO office will do the same thing for

[WRDVA – the Wisconsin RV Dealers Association](#). We are also working to become closer to the Tavern League, with Pete Maden leaving after many years!



We are working on an excellent lineup for fall workshops. Make time to join us if you can. There is nothing better than talking to other owners who share ideas and help solve problems. Together we are always better. I learned at a young age from my parents – WACO is more than a resource. It's a group of friends that soon become like family. Everyone helps each other.

Try not to let customers, employees, and just stress get the best of you. You do your best to educate yourself and run a great business. Don't let the little things get to you. My point is this - you are only one person. Your staff can only do so much. And the world is full of guests who can't wait to post a negative review. Yes, all that's true. But you know what else is true? We're here for each other!

When you're struggling with employee shortages, call up the WACO Office, your fellow member, or WACO Board Member. They might have an idea of what's worked for them - or a great idea they borrowed from another member. More than likely, with the experience we've got in our network, SOMEONE has been where you're at and can, at the very least, offer the words you need to hear, "Oh, I've been there."

Those are the moments to remember when you question your worth this season. And above all else, please remember - you're not alone! My hunting stand is calling, and soon I'll be in it – focus on what we can do – not what we can't.

This industry gives us some challenges, but it also gives us some privileges. Together we can be pretty awesome!

Respectfully Yours,

Scott Kollock, Board President
Wisconsin Association of
Campground Owners



2021 FALL TOURS/WORKSHOPS

September 14-15 in Woodruff | October 5-6 in Oshkosh

Sept. 14 & 15

Host Campground: Indian Shores RV Resort & Campground

Your Host: April Katzer
Address: 7750 Indian Shores Rd
Woodruff, WI 54568
Phone: 715-356-5552
Email: info@indianshoreswi.com
www.indian-shores.com

Program & Tours of the following Member Campgrounds:

- Indian Shores RV Resort & Campground
- Patricia Lake Campground
- Wildwood Wildlife Park
- Lynn Ann's Campground
- Hi Pines Campground
- Chain O' Lakes Resort Park & Campground
- The Harbor Campground

Link to registration: https://www.wis-consincampgrounds.com/wp-content/uploads/2021/08/September-2021-Fall-WACO-Tour-Itinerary_FINAL.pdf

THANK YOU TO OUR SPONSORS!



Oct. 5 & 6

Host Campground: Hickory Oaks Campground

Your Host: Robert Gallinger
Address: 3485 Vinland Rd
Oshkosh, WI 54901
Phone: 920-235-8076
Email: hickoryoaks@gmail.com

Program & Tours of the following Member Campgrounds:

- Hickory Oaks Campground
- Circle R Campground
- Kalbus Country Harbor, Inc
- Breezy Hill Campground
- Fond Du Lac East / Kettle Moraine KOA

Link to registration: https://www.wis-consincampgrounds.com/wp-content/uploads/2021/08/October-2021-Fall-WACO-Tour-Itinerary_FINAL.pdf

MEMBER FEES:	NON-MEMBER FEES:
\$40 one workshop	\$55 one workshop
\$75 Sept/Oct workshops	\$105 Sept/Oct workshops

Send payment and registration form to:
WACO
PO Box 228
Ettrick, WI 54627

**REGISTER FOR FALL
TOURS & WORKSHOPS
ONLINE HERE!**

Let's be honest. No one loves legal concerns, but we sure do love having access to a 27-year veteran like Mark Hazelbaker, our WACO Attorney, when those pesky legal troubles rear their head.

We've created an email specifically for your legal questions at wacolegal@gmail.com. Give the WACO office a call first to vet your question, and Lori can provide direction on the next steps.

FIGHTING CITY HALL

How campgrounds are treated by local government is greatly dependent on the sophistication of the staff and local opinion. Recent experience of your WACO staff certainly illustrates that. In this article, I'll review three situations and what we're doing to assist with these struggles.

THREE SCENARIOS:

1. In a small rural town, a new WACO-member campground received a letter from the Town government informing them that their CUP might be revoked because the Town Board received a single noise complaint. WACO intervened successfully.
2. In Burnett County, some local residents are organizing to stop any new campgrounds from being built by "land speculators." They have persuaded the County to adopt an illegal moratorium on campground approvals. The opponents claim to have 1,500 names on a petition supporting their demands.
3. In another rural County, though, a campground was granted a permit to add several park model RVs after the County's staff explained that the park model units are not "mobile homes."

THE NOISE COMPLAINT

After months of effort, a new campground opened in central Wisconsin this year. The State licensed it and the County issued a condition use permit approving the zoning. A few weeks into the season, the campground had a live band perform music.

The Town sent the campground a letter indicating that there had been a complaint about the music performance's noise. The letter informed the campground that they were in violations of town ordinances. The Town stated "...subsequent violations may require revocation of your conditional use permit." Needless to say, the campground was upset and concerned. They called WACO, which referred the matter to me.

After reviewing the campground's conditional use permit, I found there were no conditions imposed limiting noise or restricting music performance. I wrote a polite but direct letter to the Town in response. I noted that the Town is subject to county zoning, so the county, not the town would have to revoke the CUP. Beyond that, I noted that the CUP conditions did not address noise or music, so there was no basis for revoking the CUP at all. I urged the town to work with the campground.

The campground met with the Town Board soon after. The Town expressed willingness to work to address any issues of joint concern. The threats to revoke the CUP were not mentioned.

WHAT WORKED IN THIS INSTANCE?

When the facts and the correct legal principles were called to the attention of the town, they appear to realize they may have overreacted. They agreed to work cooperatively with the campground. The effort



Keepin' it Legal

succeeded because the town was willing to listen to reason and the law.

BURNETT COUNTY

The Burnett County situation is very troubling. The campground opponents have a sophisticated website, <https://preserveburnettcounty.org/campground-moratorium>. They are pressing the Burnett County Board to amend the county zoning ordinance so that campgrounds would be permitted only in commercial zones. Currently, campgrounds may be approved as condition uses in the agricultural and residential districts.

Changes to the statutes adopted several years ago have made it harder for opponents of conditional use applications. WACO has relied on those changes to assist campground proposals in several communities. The newer law requires that conditional use permit decisions be based on facts, not opinions. The Burnett County opponents are trying to make campground proposals subject to a purely political process.

We learned of the Burnett County proposal just a day before the County's land committee discussed it again. We sent a letter strongly disputing the proposal. The opponents claim that they support growth, but that campgrounds represent bad growth. They decry campgrounds as "high density development."

In Burnett County as in other communities, all proposals for development are finding strong opposition from essentially negative interest groups. While they claim to be pro-growth, our experience is that this kind of sentiment ends up fighting anything that represents changes. Too many people

have the idea that they own the lakes, rivers and scenery, and they do not want to share them with anyone else.

We certainly can and will forward information to the County about this proposal. Certainly we intend to respond to misinformation, such as the assertion that campgrounds "...charge their customers only a couple pennies in property tax for every dollar you pay," But, the force of NIMBY type rhetoric is hard to counter.

MOBILE HOME CONFUSION

In the third situation, a campground owned land outside of its licensed campground area. The camp-



ground decided to add some park model units for overnight rental. The campground applied for and received a building permit from the local town. After installing the park model units, the County came by and noted that the units were unlawful because they had been placed outside the campground's licensed area.

The County's zoning administrator worked with the campground, telling them how to apply for permission to use the park models. Under the County's ordinance, it was necessary to get a special exception permit from the County's Board of Adjustment.

A "special exception permit" is another name for a "conditional use permit." Both are supposed to be a legal device by which approval of a development can be customized to the neighborhood or area in which it will be located. In practice, over the past decades it had become almost impossible to overcome neighborhood opposition to proposals.

Fortunately, the zoning staff of the county provided the local officials involved with appropriate guidance on how to handle the issue. I spoke in favor of the campground, noting that there was no legal basis for refusing the permit. With the proper guidance on the law involved, the committee voted to grant the permit.

WACO's resources clearly help in seeking approvals from local agencies. But, it's not enough to be right. As we observed in Sawyer County and now in Burnett County, local opinion is powerful.

On the facts, we should prevail. Campgrounds are a low-maintenance business. Compared to many other places, campgrounds generate few calls for law enforcement. Our guests spend money locally. Campgrounds certainly pay taxes. We don't consume significant public services and we employ lots of people.

Continued on Page 8

Keepin' it Legal, Continued

The problem is that local officials don't get the facts – they get a combination of misinformation and self-centered negativity. Assertions such as those bandied about in Burnett County find it too easy to gain traction.

The demand for more camping sites is out there. We can't ignore the challenges to our industry from shrill voices. Wisconsin's lakes, rivers and parks are for everyone. We need to stand for the tourism industry in the face of those who would shut the door. WACO and tourism groups need to work together to educate local officials about the benefits of tourism growth.

CAR CAMPERS AND SEX OFFENDERS CAMPGROUNDS ARE NOT RESIDENCES

There are huge problems in the housing market currently. Decades of inadequate construction of affordable housing have caught up to us. We've seen some manifestations of the housing crisis in recent hotline issues.

A recent call asked if campgrounds were allowing people to camp who came just in cars without camping trailers or tents. We responded that campgrounds would be ill advised to allow people to do so.

We are concerned that opening to "car campers" will result in homeless individuals squatting on campsites. Once there, it will be exceedingly difficult to remove them. As you are aware, it is difficult to persuade sheriff or police departments to remove unwanted campground guests. Too many counties and communities direct campgrounds to use the courts to remove unwanted guests.

Judicial remedies are slow and expensive. And, there recently has been a seemingly unending moratorium on evictions imposed by the Centers for Disease Control. Allowing people who do not have a primary residence to lodge at a campground is asking for difficulty.



We certainly are not without compassion for the homeless. But campgrounds are not equipped to provide housing for homeless people, who require assistance with



employment, social services and health needs. Homeless people need to be referred to community resources.

For the same reason, we also advised a campground to decline

to accept sex offenders who were proposed as guests by a law enforcement agency trying to find housing. Sex offenders have a terrible time finding housing, even though many are employed and have money for rent. Local ordinances and zoning restrictions have made it difficult to find anywhere they can live.

Again, though, campgrounds are not residences and should not take on guests they lack the resources to handle. Campgrounds should decline to provide residences for anyone, including sex offenders.



Mark Hazelbaker, SC
WACO Attorney

608-525-2326 | wacolegal@gmail.com

Keepin' it Legal Q & A

Q : A signature was missed. Now what?

A previous year seasonal never made it in for the annual renewal process. They did not sign the annual agreement for 2021. They are now going through a divorce and I wasn't looking to keep them as a seasonal anyway. Can I simply tell them I don't have a signed agreement or can they say it was assumed since they've still be staying in their unit?

A :The unsigned guest must vacate the premises.

You have no agreement in place with this guest, and therefore they are not a seasonal, and can be asked to leave just like any other guest. Should this happen and you wish to keep the seasonal, simply have them sign the agreement.

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CAMPGROUND
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DECEMBER 15-18, 2021
Branson, MO

Presented by Lori Severson of Severson and
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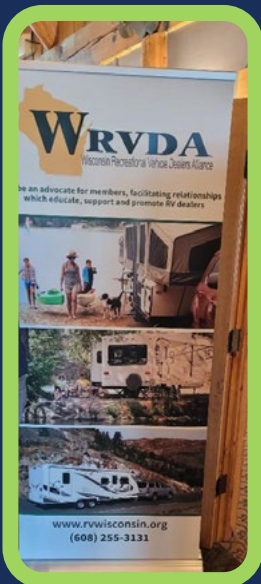
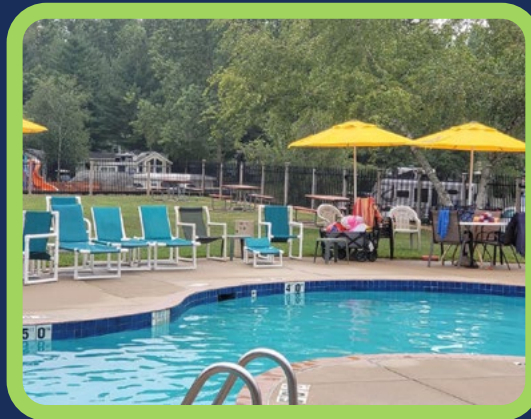
WACO OUT & ABOUT

HICKORY HILLS



This past month, the WACO office was able to visit Hickory Hills and Milton KOA. Shown in the images, here are some excellent store layout examples from Richard and Kelly Poff & Dan and Mary Franas. Jim and Marcia Kersten at Milton KOA Holiday take pride in a beautiful pool. Also, please note their simple yet straightforward signage—a great example of how less is more and how to identify ADA accessibility.

MILTON KOA HOLIDAY



WACO attended the WRVDA golf outing this month to show support for the Wisconsin based RV Dealers Association!



They loved seeing us and the prizes we were able to supply for their hole sponsorships!

\$73,753...and counting!

As of August 20, 2021, our WACO Members have raised almost \$74,000 for the GBF!

We are so thankful for the amazing fundraising efforts we've seen from all of our WACO Members.

As you've seen in the past, we've been able to do some fantastic things for kiddos in our local markets. Caden Dahl joins us for most Conventions in March, and he's a testament to what the Gilbert Brown Foundation is all about. A few years back, we were able to get him and several other children adaptive bikes. These bikes, specifically designed to accommodate the needs of individuals with disabilities give children, and adults, the feeling of freedom. The Foundation has received several requests for similar bikes, and to keep things in perspective, the fitting fees alone are around \$2500.



We love to acknowledge our generous members for all their efforts in our monthly newsletter. Maybe you aren't into the recognition and would prefer to keep your totals out of our newsletter - we are still happy to take your checks and call you a Silent Donor! If you have additional funds, please submit them to our office ASAP!

If you don't want to reveal your numbers – that's fine we can keep them quiet, but we would like to service the kids who need bikes while the summer is still here!

Please check back in our previous newsletter issues in the Members Only section of the WACO website here: <https://www.wisconsinincampgrounds.com/newsletters/>.

We've included nearly effortless fundraising ideas that can complement your themed weekends in almost every past issue of the newsletter.



CAMPGROUND

CAMPGROUND	FUNDS RAISED
Scenic Ridge	\$14,385
Wilderness Campground	\$10,525
Oakwood Bar Restaurant & Campground	\$6,607
Diamond Lake Campground	\$5,000
River Bend RV Resort	\$4,554
Jellystone Fort Atkinson	\$3,941
Great River Harbor	\$3,600
KOA Milton	\$3,525
Champions Riverside Resort	\$3,400
Fremont Jellystone RV Resort & Campground	\$3,085
Rustic Ridge Resort	\$3,015
Heaven's Up North Campground	\$2,415
Buffalo Lake	\$1,887
Lake Arrowhead	\$1,850
Dells Camping Resort	\$1,570
Whispering Pines	\$1,200
Boulder Creek	\$800
Rose's Enchanted Forest	\$500
Camping in the Clouds	\$100

GRAND TOTAL AS OF AUGUST 2021 \$73,753

Check out the GBF Kickoff Packs to find instructions, print off posters, and insert your information in ready-made social media posts!



FINANCIAL FORTE

Financial strategy, insurance, legal, and HR are the four most common pain points business owners wrestle with every day. The WACO Association is here to provide helpful tidbits wherever we can. Fortunately, we have Christine Metcalf and her staff at CSAW Associates to assist with our accounting concerns! Her last seven years of experience, specific to the campground industry, gives her a lot of insight, which translates to a lot of help for you.

UPDATES & QUESTIONS FROM THE MEMBERSHIP

Greetings from the CSAW Associates family! It's been another exciting month here at CSAW Associates as we continue to help our clients grow their businesses. July is one of the busiest times of the year for our campground clients and this year was no different.



July was a busy month for CSAW Associates as well, as we worked with our clients to get their quarterly sales taxes filed and paid. It always helps emphasize the need for a good POS and bookkeeping systems and practices to ensure your filing goes smoothly. A couple tips on things we see frequently.

1 A good POS will help ensure you know where your sales are coming from. You don't want to pay tax on non-taxable items (e.g. Ice sales) or pay tax on items twice!

2 Matching deposits to sales and cash on hand/cash drawers. To ensure your sales are reporting correctly and to avoid possible problems with auditors down the road, it's important to always be able to match your sales with your deposits and track your cash on hand balances.

3 Monthly reconciliation. Keeping up with your bookkeeping will help you spot problems early before they become worse over time. It will also help save time and money when tax prep time comes. In addition, it can help you spot trends and find ways to improve your business.

CSAW Associates has the tools and expertise to help you get you caught up and on the right track to ensure your next filing goes off without a hitch and to keep your books up to date.

We continued our road trip with a visit to Snug Lake Harbor Campground - Bar & Grill in Del-egan, WI on the shores of Turtle Lake. We met with owner, Tim, and his office assistant Laurie about how we could help get them ready for the upcoming tax filing and helped fine tune their bookkeeping processes to keep them on the right track. We also enjoyed some world class burgers while sitting on the patio overlooking the lake and got to learn more about their campground during our grand tour.



We also helped with some employment related concerns from our clients ranging from assisting with a worker's comp audit to questions about responding to unemployment claims. CSAW Associates has extensive experience in dealing with employment related issues, rules, and regulations and can provide clients with answers and solutions they need when they need them most. Additionally, we offer full-service payroll and a wide range of products and ser-



FINANCIAL FORTE

vices powered by business solutions by Aflac that can help clients attract and retain quality employees.

Our road trips continue throughout the month with an upcoming visit to another campground in Wisconsin Dells, WI. We are always eager to meet new business owners and love finding ways to help them grow their business. Whether you are looking to have your current practices reviewed and improved, get better data, or in the market for full-service book-

keeping, payroll, or benefit services CSAW Associates has the tools and experience to get you the services you need at a

price you can afford. If you would like to add your business to our road trip, or just find a time to chat with us about how we can work with you to grow your business, contact us today at 608-779-2143 or by email at couleebookkeeping@gmail.com.

Do you have an accounting question? Other members more than likely have a similar question or would benefit from the answer. Be sure to submit your questions to the WACO office and we'll be sure to pass it along to Chris for an answer in the next newsletter.



**CSAW Associates
Christine Metcalf**

608-779-2143 | couleebookkeeping@gmail.com

WHO YOU KNOW

As you know by now, relationships built can be deal breakers and makers in our industry. Later on, we talk more about the WMC and how hard WACO continues to work to build that relationship.

Here are some of the folks from WMC that would be good to know! If you see them, shake their hand! If you read about them on Twitter or LinkedIn, be sure to comment in a positive way. These connections can be extremely impactful for our industry.

Kurt R. Bauer became the fifth head of Wisconsin Manufacturers & Commerce (WMC) in 2011. Founded in 1911, WMC is the combined Wisconsin Chamber of Commerce, Wisconsin Manufacturers' Association and the Wisconsin Safety Council. WMC represents 3,800 employers of all sizes and from every sector of the economy, and is referred to as "the state's most powerful business and manufacturing group" by the Milwaukee Journal Sentinel.



Wade Goodsell is Vice President of Membership & Partnerships and Executive Director of the WMC Foundation, an affiliate of Wisconsin Manufacturers & Commerce. WMC Foundation houses the Future Wisconsin Project and Wisconsin Business World. In his role, Wade leads WMC Foundation's strategy and fundraising initiatives.

Mallory Wipperman, Associate Director of Membership leads the Small Business Committee.



Scott Manley and the rest of the lobbying team now cover small business issues.

WISCONSIN CAMPERS SOCIAL MEDIA

Social Media Insights - **JULY 2021**

Results from Jul 5, 2021 - Aug 1, 2021

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

Actions on Page

July 5 - August 1



We have insufficient data to show for the selected time period.

Page Views

July 5 - August 1

320

Total Page Views ▼38%



Page Likes

July 5 - August 1

69

Page Likes ▼63%



Post Reach

July 5 - August 1

4,684

People Reached ▼59%



Story Reach

July 5 - August 1

Get Story Insights

See stats on how your Page's recent stories have performed.

[Learn More](#)

Recommendations

July 5 - August 1

1

Recommendations ▼67%



Post Engagement

July 5 - August 1

374

Post Engagement ▼72%



Videos

July 5 - August 1

86

3-Second Video Views ▼79%



Page Followers

July 5 - August 1

76

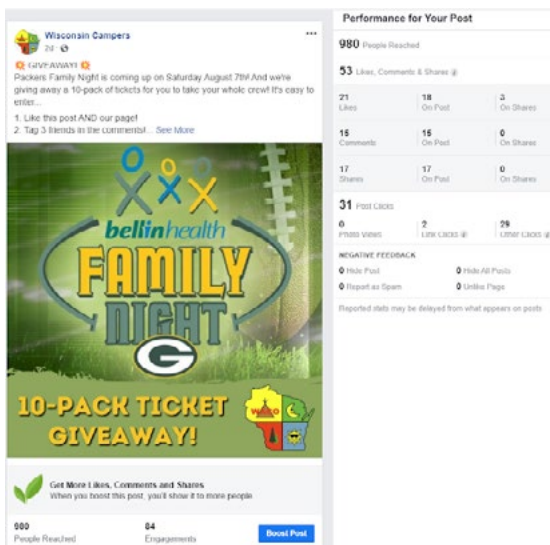
Page Followers ▼61%



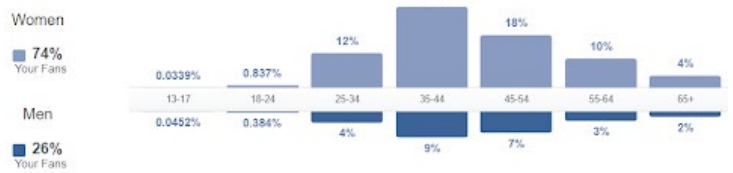
FACEBOOK STATS
Total current likes:8,869
(+52 from June)

WISCONSIN CAMPERS SOCIAL MEDIA

Social Media Insights - JULY 2021

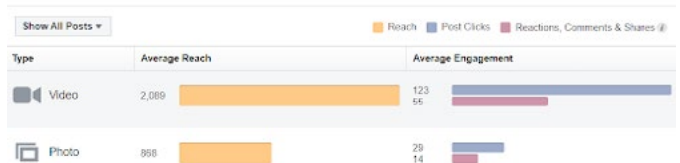


The number of people who saw any of your posts at least once, grouped by age and gender. Aggregated demographic data is based on a number of factors, including age and gender information users provide in their Facebook profiles. This number is an estimate.



Summary of Page Fans

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

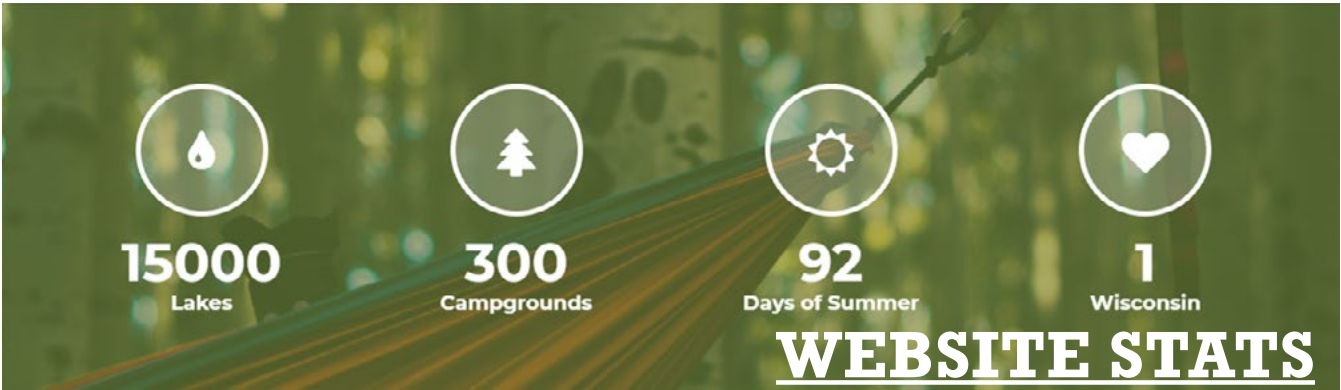


Top Facebook Post

Success By Post



Instagram July Stats



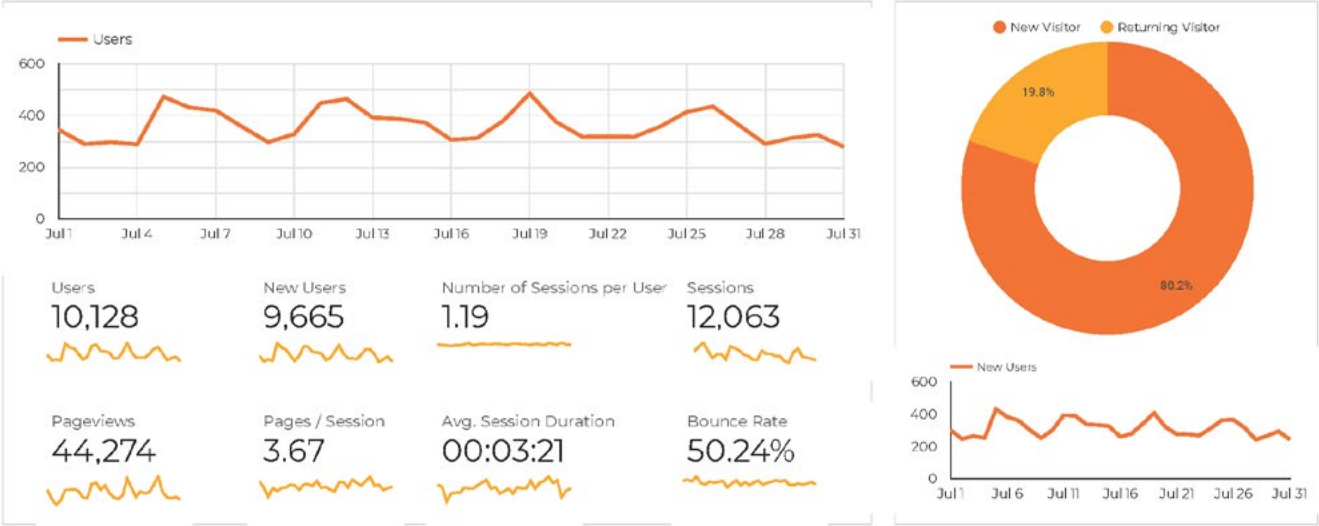
WACO JULY WEBSITE ANALYTICS

Channel ▼

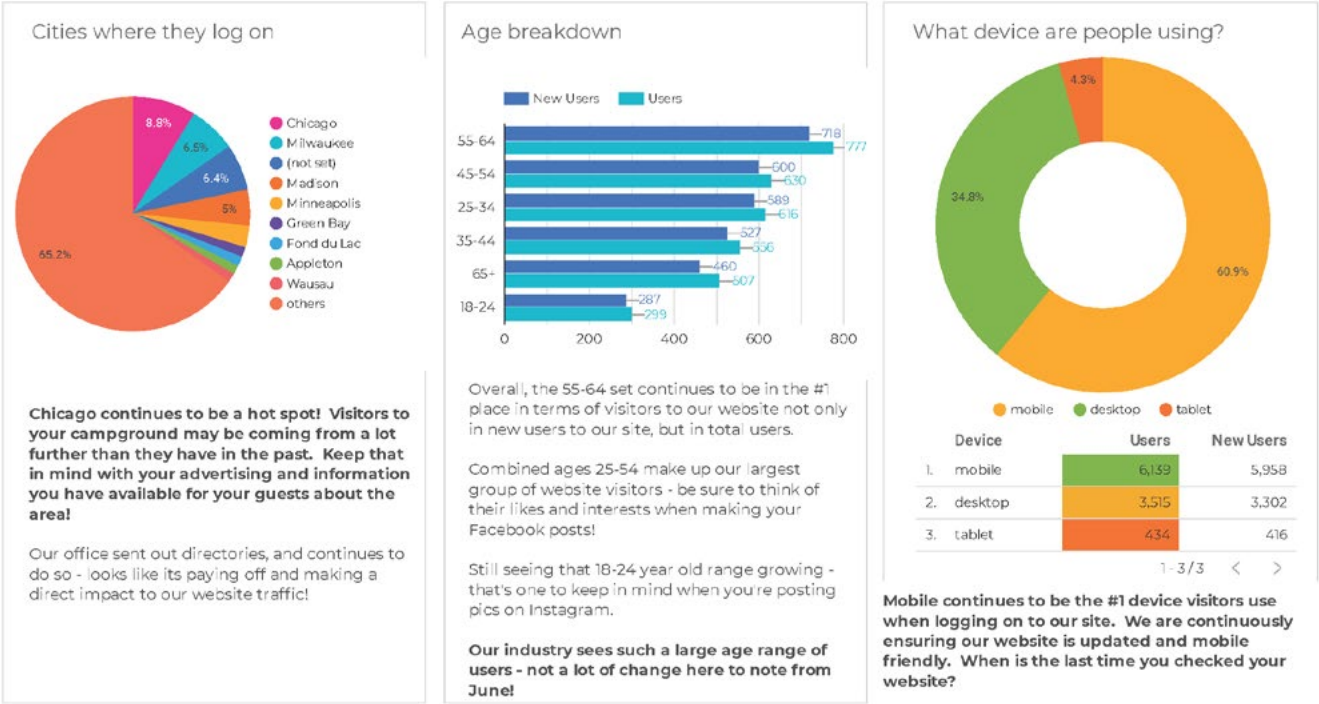
Device ▼

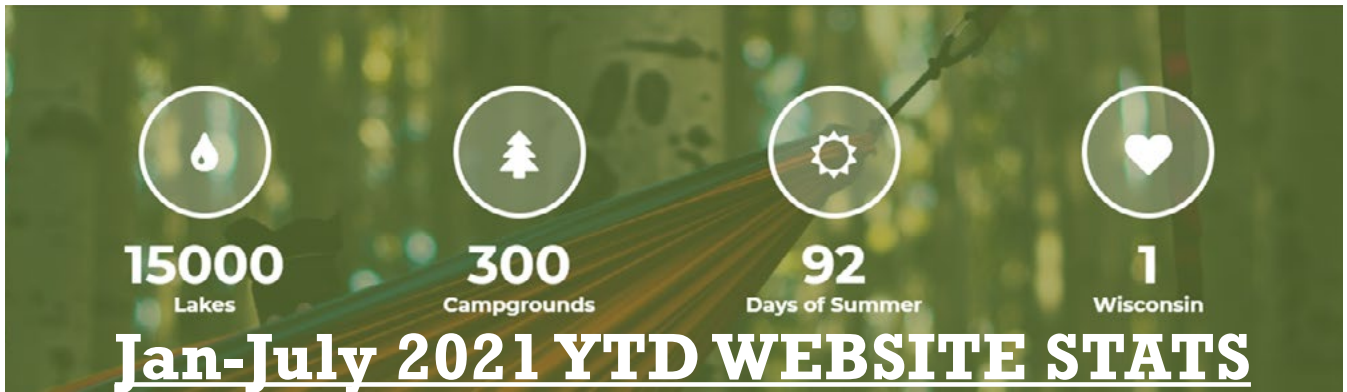
Jul 1, 2021 - Jul 31, 2021 ▼

Your audience at a glance



Let's learn a bit more about people who visit our website!





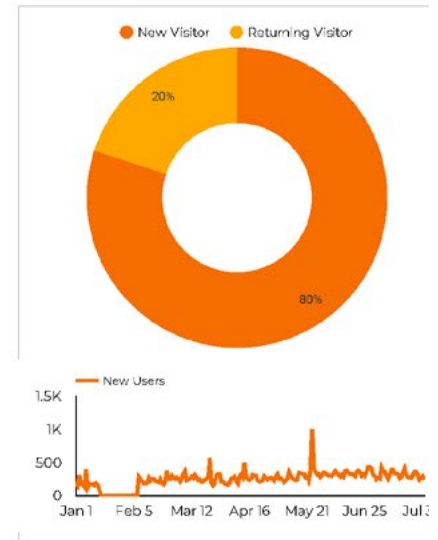
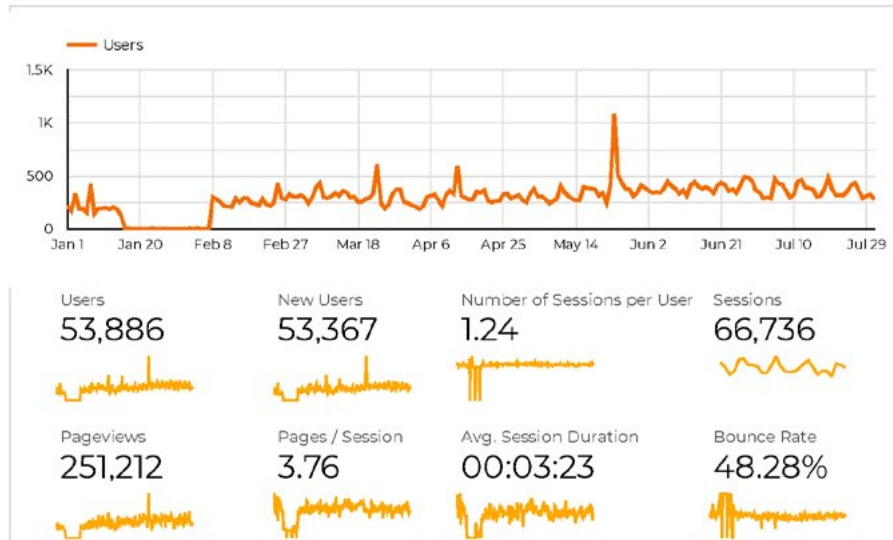
WACO Year to Date WEBSITE ANALYTICS

Jan 1, 2021 - Jul 31, 2021

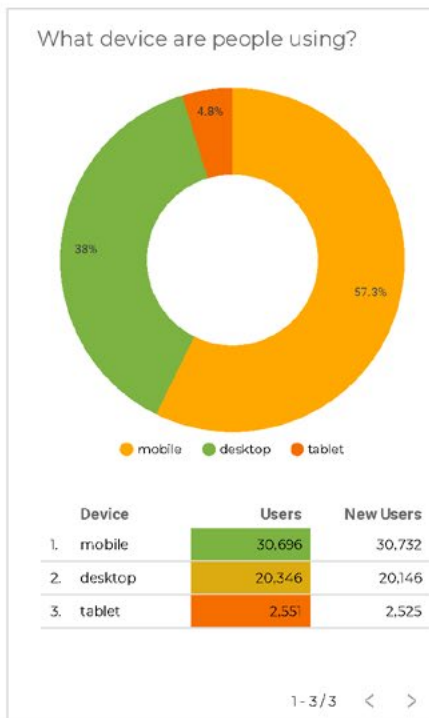
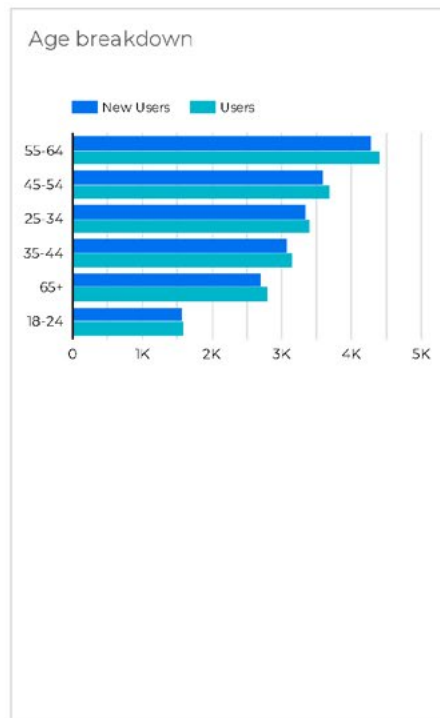
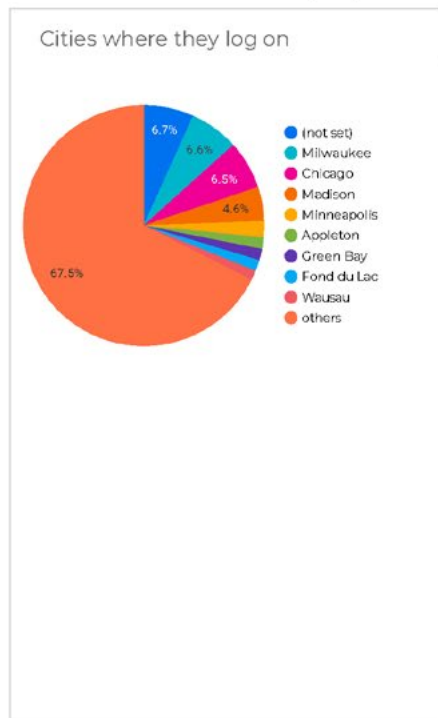
Channel

Device

Your audience at a glance



Let's learn a bit more about people who visit our website!





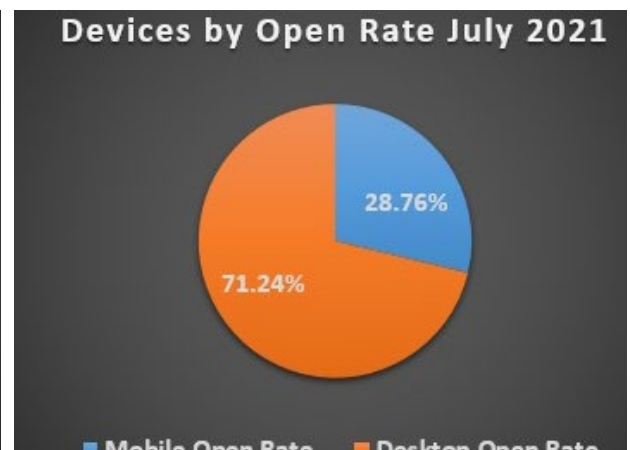
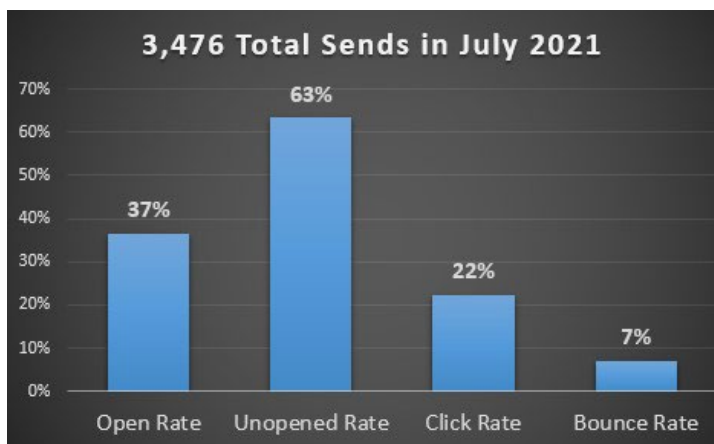
Jan-July 2020 vs Jan-July 2021 Website Visitors from Social

Social Network	Sessions	% Sessions
1. Facebook		
Jan 1, 2021 - Jul 31, 2021	7,507	99.72%
Jan 1, 2020 - Jul 31, 2020	1,842	98.40%
% Change	307.55%	1.35%
2. Pinterest		
Jan 1, 2021 - Jul 31, 2021	13	0.17%
Jan 1, 2020 - Jul 31, 2020	23	1.23%
% Change	-43.48%	-85.94%

YTD Social Media Referrals to Website



July 2021 Email Stats



Top 5 Emails by Open Rate for July 2021

Campaign Name	Sends	Opens	Open Rate	Mobile Open Rate	Desktop Open Rate	Clicks	Click Rate	Bounces	Bounce Rate
2022 Seasonal Agreement	258	145	58.70%	27.80%	72.20%	88	60.70%	11	4.30%
Legislative Bill Impacting Private Ponds of Less Than 10 Acres in Size	258	126	51%	26.70%	73.30%	11	8.70%	11	4.30%
WI S 452 State Minimum Wage	258	125	50.60%	28%	72%	6	4.80%	11	4.30%
July 2021 Newsletter	421	187	46.80%	30.40%	69.60%	87	46.50%	21	5%
2021 WACO Fall Workshop Sponsorship Opportunities	434	166	40.30%	29.50%	70.50%	11	6.60%	22	5.10%

Sales & Income Tax Advisory Network

You Asked, Holly Answered.

What if you could have a top Wisconsin sales tax professional and former Wisconsin Department of Revenue auditor available to answer your day-to-day tax questions, provide training, and represent you in a sales tax audit for \$105 per month? You can! Contact Holly for more information!

Q : ELECTRICITY – PAY TAX OR CHARGE TAX?

The sale of electricity is taxable but how you structure your sale of electricity to campers determines how/when you pay sales tax. Below are scenarios to illustrate the sales tax impact.



Holly Hoffman

1. **Electricity is included with the sale of campsite. Purchase AND sale of electricity is subject to sales tax.**

This is scenario results in the highest amount of tax liability. The sale of the campsite is considered a sale of admission which is a taxable service. Any items or services consumed by the campground in providing its service is subject to tax. This means that the campground must pay sales tax on its purchase of electricity. The campgrounds entire sales price of the campsite is also taxable. So, in effect, the campground is paying tax on the purchase of electricity and also charging tax on its sale.

2. **Electricity is separate and optional from campsite charges and the cost of electricity is marked up (by additional service fees or percentage markup) by campground. This means the amount the camper is paying for electricity is more than what the campground was billed by the utility company. Purchase of electricity qualifies for resale and sale of electricity is taxable.**

The sale of the electricity to the camper is a separate and optional charge when the price of the electricity is identified and the camper can opt to purchase the campsite without electricity. While the sale of the electricity is still subject to sales tax, the campground's purchase of the electricity resold qualifies for resale. So sales tax is only applied on the sale of the electricity, not on both the purchase and the sale. The campground cannot choose which transaction to remit sales tax on because the sale is technically the transaction subject to tax and the sales amount is higher than the purchase amount. If the campground only paid tax on its purchase in this scenario, it would be underpaying tax.

A campground that previously paid sales tax on its purchase of electricity and also charged tax to its campers under this scenario may obtain a refund of sales tax paid in error going back 4 years. Going forward, the campground can either provide its utility an exemption certificate claiming resale on the percentage of electricity resold to campers or the campground can take a deduction for the cost of electricity it resold (not including sales tax) on line 5 of the sales tax return when reporting the associated sales for which it collected sales tax from campers on the electricity.

3. **Electricity is a separately stated charge with no markup (pass-through of actual costs, no additional charges or percentage increase added). The camper is paying the exact same amount as what the campground was charged by the utility for the electricity used. Sales tax can be paid either on the purchase OR on the sale of electricity.**

In this scenario, the amount paid for electricity by the campground is equal to the amount charged to camp-

Sales & Income Tax Advisory Network You Asked, Holly Answered.

ers. Technically, sales tax is due on the sale but in an audit situation, the tax amount due on the sale is offset by the amount paid to the utility resulting in no assessment. In this scenario, the campground can decide what works best for its accounting process whether to pay tax on the purchase of electricity or charge the camper tax on the sale of electricity.

A campground that previously paid sales tax on its purchase of electricity and also charged tax to its campers under this scenario may obtain a refund of sales tax paid in error going back 4 years. Going forward, the campground may choose to either provide the utility an exemption certificate claiming resale on the percentage of electricity resold or stop charging campers sales tax.

For more information and examples, see Wisconsin Department of Revenue article “Campgrounds’ Charges for Campsites and Electricity.”

WACO MEMBERS SPECIAL OFFER: Sign up for the Sales Tax Audit Protection Plan to receive a complimentary sales & use tax compliance assessment (valued at \$1,000). Pay the 12 month contract up front and receive a 10% discount (total price \$1,134).

Do not risk another day, call Holly now at (715) 498-4164 or email hhoffman@salesandincometax.com.

WMC & WACO

Wisconsin Manufacturers & Commerce (WMC) is the largest and most influential business association in the state, working to make Wisconsin the best place in the nation to do business. We are the state chamber of commerce, state manufacturers’ association, and state safety council. WMC is also affiliated with WMC Foundation, which runs programs including the Future Wisconsin Project and Wisconsin Business World. WMC is proud to have been serving as Wisconsin’s business voice since 1911, representing over 3,800 member companies, spanning all sectors of the economy.

5 Years ago, Bud Styer, Lori Severson & other WACO Board members met with WMC – to talk to them about how we could partner with them more than just being one of their many members. We were indeed tiny fish in a



CONTINUED ON PAGE 22

ARVC UPDATE & NEWS



JIM BUTTON was featured in a recent ARVC LEADERSHIP PROFILE.

His message?

"KNOWLEDGE IS POWER"

Jim Button, OHE, dreamed of owning Evergreen Campsites & Resort as a kid and for past 25 years he has lived out that dream. He is always finding ways to get more involved in the industry, whether as a volunteer at the state and national level, attending and speaking at ARVC events, serving in leadership roles (including being elected as Area 3 Representative for the National ARVC Board of Directors in 2020) and sharing his guidance with fellow park owners.

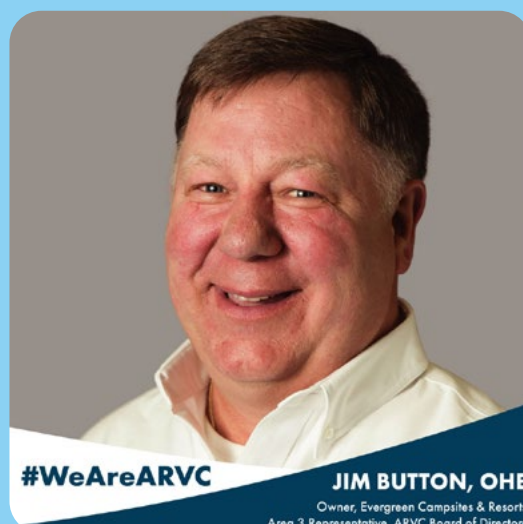
Various Q&A is included in Jim's profile. The excerpt that seemed most fitting for our newsletter this month follows...

What are some of the lessons you're learned in your 25 years as a park owner?

One of them is doing what it takes to make sure guests have a good first impression when they visit your park. Another one is that even though we need to spend a lot of time maintaining our parks, we can't forget to take care of ourselves. If you don't take time for yourself and your family you're missing the boat. You've got to be in good health and have a good aura about you because that will resonate with your staff. It's okay to take an hour during the day and put your feet up. You deserve it. You need it. You'd be amazed at what an hour can do and the park or the business won't go to heck in that hour.

I've also learned that even though we're owners of our own parks, we can't do it all. We have to have a solid core behind us, whether it's one or three people or whatever you need to help you so you can get to the "Super Bowl." So what's the Super Bowl? Quite honestly, it's winning ARVC's Park of the Year award. I have a phenomenal staff and I always tell everybody, "This award was given to you. I'm just the guy behind the scenes. You're the ones out there talking to the customers, making sure that they have a good time and a safe visit and want to come back." It goes back to my point that you can't do it alone.

Check out the full interview on ARVC's blog at: <https://arvc.org/blog/jim-button>.



**Jim Button, OHE, COP
Area 3 Director, ARVC**

WMC & WACO

large tank! It's difficult when other organizations are throwing colossal money at their issues and problems. We brainstormed several ideas on how we could become important to them! One pain for them is their golf tournament. It is a big fundraiser, and they like to collect enticing prizes for the holes and the auction. The outing, held annually in July, is challenging for people in our industry to attend. You may recall the email we sent out looking for volunteers!

Our solution, which creates a great relationship with WMC, is to get the prizes for the golf tournament. With Gilbert Brown's assistance and pull, we can purchase or gather free amazing prizes that others can not produce for them, creating a relationship that other donors of hundreds of thousand dollars receive! It's all about the relationships when it comes to legislative issues. They have teams of lobbyists and connections we can only dream about.

Discovering low-cost ways of connecting to our partners and creating relationships that last make a difference! Please recognize it's not always about throwing money at issues. It truly is those relationships! Attached are some examples of what we were able to give to WMC – they were beyond thrilled and disliked the gathering process, so we provided a solution. It's great to call up an agency like this and have them know your name! Thanks for allowing us to be creative and come up with these forward-thinking solutions that help us do the necessary work for WACO!





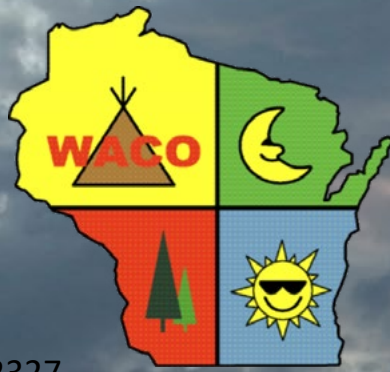
Board of Directors

The WACO Board of Directors consists of dedicated members focused on determining the best options for your association. If you have ideas, questions, or want to get more involved, reach out to one of them or the WACO office. *Here is your new 2021 Board of Directors!*



 <p>Scott Kollock, President Vista Royale Campground skollock@uniontel.net 715-335-6860 2021-2024 1st Term</p>	 <p>Patricia Lombardo, Director Equity Lifestyle patricia_lombardo@equitylifestyle.com 312-533-7255 2019-2022 1st Term</p>
 <p>Bud Styer, Past President Jellystone Park™ Fort Atkinson mrbud@budstyerassociates.com 608-592-2128 2021-2022</p>	 <p>Brian Huth, Treasurer Camping in the Clouds Brianhuth22@yahoo.com 920-422-4315 2020-2023 1st Term</p>
 <p>Mike Dricken, Director Lake Lenwood Beach and Campground mmdricken@gmail.com 262-334-1335 2016-2022 2nd Term</p>	 <p>Peter Hagen, 2nd Vice President Pride of America petehagen@camppoa.com 800-236-6395 2020-2023 1st Term</p>
 <p>Ashley Weiss, 1st Vice President Wilderness Campground mweiss@wildernesscampground.com 608-297-2002 2018-2024 2nd Term</p>	 <p>Rob Brinkmeier, Director Merry Macs Campground camp@merrymacscampground.com 815-541-4934 2020-2023 1st Term</p>
 <p>Laurie Adams, Secretary Baraboo Hills Campground camp@baraboohillscampground.com 608-356-8505 2018-2024 2nd Term</p>	 <p>Kristi Mlodzik, Director Duck Creek Campground duckcrg@frontier.com 608-429-2425 2021-2024 1st Term</p>
 <p>Mark Stefan, Director Grand Valley Campground info@grandvalleycampground.com 920-394-3643 2018-2024 2nd Term</p>	 <p>Sarah Krause, Director River's Edge Campground camp@riversedgewisconsin.com 715-344-8058 2021-2024 1st Term</p>
 <p>Scott Grenon, 3rd Vice President Tunnel Trail Campground scott@tunneltrail.com 608-435-6829 2019-2022 1st Term</p>	 <p>Deneen Pederson, Director Stoney Creek RV Resort info@stoneycreekrvresort.com 715-597-2102 2021-2024 1st Term</p>
 <p>Jim Button, 2021 ARVC Representative Evergreen Campsites and Resort evergreencampsites@gmail.com 920-622-3498</p>	 <p>Lori Severson, Executive Director Severson & Associates lori@seversonandassociates.com 608-792-5915</p>





WACO OFFICE

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[**wisconsincampgrounds.com**](http://wisconsincampgrounds.com)

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