



# WACO NEWS

APRIL 2023

## inside...

### APRIL 2023

Things are rockin' here at the 60th Annual WACO Convention! We hope you're here and sharing all the knowledge and excitement with your fellow members. Check out some of the highlights for today and tomorrow, and remember the Annual Meeting Saturday morning! We look forward to spring and seeing everyone in our state getting busy for the 2023 season!



WACO IS MAKING HEADLINES

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### Letter from the Executive Director

Lori Severson, Executive Director of WACO

Dear Members,

Thank you for a wonderful convention! It was fantastic to see everyone in person!



As an owner, there are countless benefits to joining and actively participating in associations related to your industry or interests. We are thrilled you chose to see the benefits of belonging to WACO. We are working hard to ensure it's easy to see the ROI on your membership. On the board and at our conventions, we work hard to help you see the various "buckets" of membership benefits that are right for you.

From talking with our members, we know that not everyone needs the same packages and benefits. Some members need and use our excellent legal hotline, which Mark has worked hard to refine! Other members must get the word out about seasonal or overnight sites they have open. Members tell us they love the Facebook members-only page and use the website. Others crave networking and being able to ask questions to others who have been in that same situation. Still, others use the relationships built with our



STOP: READ THIS & HELP MEMBERS!

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State legislators and leaders of our campground code. Whatever your reason is, we appreciate your support. We hope our organization offers you a wealth of resources and opportunities for personal growth and to increase your business. We try to provide community and support not found anywhere else.



*Thursday's Leadership Panel included guests from the WCA, DNR, WI Tourism, RVIA, & DATCP*

First and foremost, associations like WACO and ARVC provide a platform for networking and building relationships with other professionals in your field. Whether you are looking to expand your campground, find new campers and partners, plan for retirement or selling, or connect with like-minded individuals, WACO can help you to make valuable connections that can lead to new opportunities and collaborations. These connections can offer support and advice during challenging times or provide a sounding board for new ideas and strategies. Together we can do so much!

Another critical benefit of belonging to WACO is the access to resources and knowledge that our members themselves provide. You have access to forms and information on the website. You can't get anywhere else, and we try to make them easy to use. We work hard to offer training and educational opportunities, such as the sessions at the conference, Fall workshops, and customer service training that can help you to stay up-to-date with the latest trends and developments in our industry. Staying ahead of the curve in our fast-paced industry is always important.

That is why we try so hard to be heavily involved

in other associations like CAMP (Campground Association Management Professionals) IAAPA, The Tavern League of Wisconsin, and, of course, ARVC. The more we learn, the better we will all become leaders and operators. It's our job to help you make informed business decisions, and we hope you will see the value when you get your opportunity to join WACO and ARVC.

Belonging to any association can also offer a sense of belonging and support. Running a business can be lonely, and having a community of like-minded individuals who share your interests and challenges can be invaluable. WACO provides a space where you can connect with others who understand the unique struggles of owning a campground and who can offer guidance, advice, and support as needed. It's important to thank all of you who work hard to provide these skills. Our President, Scott Kollock, works so hard not only by Donating \$10,000 to the organization but also by giving the auction with endless support and sponsorship, along with hundreds of volunteer hours.

This job is a handful, and he executes it very effectively. I genuinely believe, and I've said this for years - you need all personalities. But the more different the personalities, the more interesting the conversations! The good news is the decisions are the best when we figure it all out by listening to each other, and Scott helps that happen like no one I've ever had the privilege of working with.

Thank you to everyone who helped us make the convention a success; we could not have done it without you! It's very much appreciated!

Lori Severson,  
Executive Director, WACO

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# From the Office of the President

Scott Kollock, WACO Board President



Dear Members,

Ready set summer! Things are certainly moving fast and in strange directions! Mother Nature sure seemed a bit confused starting off this season! The good news is the weather was perfect for the convention, which assisted in our numbers. It was great to see more people attending the entire convention and not just parts of it. That indeed tells us things are moving in the right direction. Volunteers play a vital role in the success of many industries, and the campground industry is no exception. Without the help of volunteers, we couldn't do what we do. I think we stack up well within our industry, and of course, a lot of that is our WACO office and staff. However, we sure need the help of people who go above and beyond to make our events what they are.

Brian from Camping in the Clouds is just such a fellow! He helped on the board even when he wasn't feeling his best, and his skill set was needed. Brian is one of those guys that raises his hand time after time and is always there when needed. He even manages to have his other half, Tracy, help! Please let me know how much you are appreciated.

From Pride of America, Pete Hagen helped us get our bylaws up to date and created a path to update the basics in the future. Regulation is one of those jobs that often doesn't get done because it's a lot of work, so please know we appreciate that.

Some so many individuals come together to make Wisconsin the association and convention it is! Jim Button & Scott Grennon assured an excellent turnout for the annual meeting by adding breakfast to the



mix, and they always work with the entire board to ensure we have a great Thursday night meal! All those things add up and help everyone to enjoy the convention.

The volunteers and staff at the Holiday Inn significantly impacted the convention's overall success. I want to thank everyone who silently pitched in and helped and made it all work. We experienced some service issues, and we have all likely struggled to maintain and operate our businesses the way we would like to these days. Everyone has limited resources today, and we appreciate all of you who helped fill in the gaps. With the support of volunteers from Severson and our members, we could offer our members a better experience and create a welcoming environment for all. Thanks to so many of you who welcomed our new members. It's just like a new job or new experience. It takes a while to feel like a fit. You guys make that transition an easier one, so thank you.

In addition to supporting our convention, it's also crucial to support the campground industry as a whole. Campgrounds provide a unique and affordable way to enjoy the great outdoors and create lasting memories with family and friends. You guys do the same thing for our industry. Supporting our State directory, PAC, and paying dues when things are good makes a strong statement. It says thank you like nothing else can. In a nutshell, we couldn't have the organization we have without each and every one of you. If you didn't hear it from me at the convention, thanks for all you do! And as always, if you have a question, contact me, and I'll get you an answer!

Scott Kollock,  
WACO Board President



**As many of our members rent lodging at their parks, we would like to share some helpful links regarding what we're guessing is one of everyone's worst nightmares: BED BUGS!**



Bed bugs are small, reddish-brown insects that feed on the blood of animals and humans. They are about the size of an apple seed and are flat and oval-shaped. Bed bugs are nocturnal and typically feed on their hosts while they sleep, which can cause itchy, red welts on the skin.

Bed bugs are notorious for infesting mattresses, bedding, and furniture, but they can also be found in other places like curtains, carpets, and even electrical outlets. They can be transported from place to place on clothing, luggage, and other personal items.

**If you suspect you have a bed bug infestation, take action immediately! Here are some resources and links that Thad from the DATCP sent our way:**

- **Get Rid of Bed Bugs:**  
Using integrated pest management: <https://www.epa.gov/bedbugs/controlling-bed-bugs-using-integrated-pest-management-ipm>
- **Pesticides for bed bug control:** <https://www.epa.gov/bedbugs/pesticides-control-bed-bugs>  
Steps for "do-it-yourself": <https://www.epa.gov/bedbugs/do-it-yourself-bed-bug-control>
- **Safety issues in controlling bed bugs:** <https://www.epa.gov/bedbugs/safety-issues-controlling-bed-bugs>
- **Find help with bed bug problems:** <https://www.epa.gov/bedbugs/local-resources-bed-bug-assistance>

# Area 3 - ARVC Update



Your AREA 3 ARVC Rep.



Jim Button, OHE (Treasurer)  
Evergreen Campsites & Resort



Jim Button currently is your Area 3 Board of Director with ARVC. Jim has been involved in the industry since 1983 and currently owns Evergreen Campsites & Resort which is Nationally recognized in the industry as a leader. Jim is part of your National ARVC Excom Board and currently holds the treasurer's position, he holds a seat on ARVC Foundation and is the current education chairman. Jim is known for being an industry advocate and is here to help guide you to success.

Jim Button | 9205700764



I am up for re-election this Fall for National ARVC Board of Directors and would love your support again. Voting details will be out this upcoming summer.



**OHCE2023 Registration is OPEN**  
**And Early Bird Pricing Is Available**  
<https://arvc.org/ohce>



**Are You Prepared?**  
**A Hands-On Disaster Planning Training**

*The National ARVC Foundation*

**Campfire Sessions: Are You Prepared?**  
**A Hands-On Disaster Planning Training**  
**May 4, 2023**

When disaster strikes, being prepared can make all the difference. Join the National ARVC Foundation for a hands-on training to ensure your park is ready in case disaster knocks at your door. You'll walk away being able to define and distinguish the necessary components of a preparedness plan, evaluate tools that may be important, consider insurance options, and much more.

# CAMPGROUND OWNERS NEED OUR HELP!

**D**o you care about the county adjusting your site size, acreage, and other components associated with your campground zoning that will directly impact your bottom line?



Read on to see the latest happening in Washburn County. Don't feel just because your park isn't located there that, your campground is "safe." Counties have been "copying/pasting" local ordinances that supersede the state code in several counties.

## We need to help our fellow members out!

As we've been communicating here, via email and at Convention, based on the prodding from a local, disgruntled Preservation Group, Washburn County formed an Ad Hoc Committee, whose purpose was to review and suggest edits to the zoning specific to Campgrounds and Resorts. While we've sent along information on how the campgrounds in that county bring in tax dollars, community assistance, employment, and tourism, our information seems to be falling on deaf ears.

The County Tourism Board is split – half of which are small business owners who understand the need for outside tourism/visitor dollars in their community entirely – with the other half wanting to keep their lakes and communities “walled off” for lack of a better term.

Our members have attended some of the zoning meetings. Still, from what we've seen/heard, they haven't been allowed to respond much in person – either the meeting at the time didn't

allow for public response or the changes weren't officially ready for review, so it wasn't the proper time in terms of the red tape.

**In a hearing coming up at the end of May (tentatively scheduled for May 24th with the business meeting at 3:30 and then 4 pm for public hearing, which was originally scheduled for May 1st, then rescheduled after WACO held a meeting with WCA and WMC) [THIS DOCUMENT](#) will be presented (in a non-red line version, I would guess) for the zoning committee to: “Review Recommendations from Ad Hoc Campground Ordinance Review Committee and Take Action on Recommendations.”**

Our plan at this point is to present the (2) PDFs links below – which include all the documentation we've sent your way as campgrounds in this county, hoping to help dispel some of these myths – campgrounds don't pay taxes (we wish), dump sewage improperly (guess they haven't seen the wastewater rules listed in SPS 383), allow for

several permanent residencies onsite (seasonals who don't get their mail, bus can't pick their kids up here, etc. because its not permanent).

**The first:** [Campground Owners – The Benefits for Washburn County and the State of WI:](#)

- **First page:** Benefits of Campgrounds in Washburn County and how the money comes back to the county, how they benefit from campgrounds contributing to the community, taxes, employment, etc.
- **Following pages: 2-9 Response letters from our attorney, Mark Hazelbaker,** to the complaints being tossed around at the meetings and in letters/emails sent to the board.
- **Pages 10-13 focus on economic impact** pulled from 3rd parties showing the value of campgrounds in communities.
- **Pages 14-25: Chapter ATPC 79 Code** specific to campgrounds. The state code already in place, that campgrounds are required to follow showing that most of these suggested county level adjustments are more strict/stringent than the state code.

**The second:** [Economic Impact – WACO 4-3-23](#), which explains the WACO organization, examples of the community contributions from the campground members, the state overall economic impact and why it makes sense to support campgrounds as fellow business owners in your community.

**IF YOU WANT TO HELP US, HELP YOU KEEP YOUR CAMPGROUNDS IN WASHBURN COUNTY WITH THE SAME ACREAGE, ZONING, AND REQUIREMENTS THAT YOU ALREADY FOLLOW AT THE STATE LEVEL, PLEASE:**

- **Reach out to your local business owners** – make them aware of what's happening and how when less people come to camp, that will be less people at their taverns, restaurants, coffee shops, grocery stores, gas stations, boutiques, breweries, etc. Will they depend solely on local residents to support their businesses? Ask them to show up to the meeting or write in their comments!
- **Send us in written comments** of exactly how these suggested changes will negatively impact your busi-

nesses – what will it cost you? How will it impact what you provide to the county in terms of any support? What will these changes, if adopted force you to change in your business?

- **Written comments from your fellow business owners may be submitted to:** [zoning@co.washburn.wi.us](mailto:zoning@co.washburn.wi.us).
- **WACO Members and Campground Owners may also send them directly to the zoning email above or else to the WACO office.** Having trouble putting your thoughts into a letter? Send them to [tina@seversonandassociates.com](mailto:tina@seversonandassociates.com) and she'll format for you! Here is also an example letter you can use as a starting point!
- **Finally, SHOW UP!** We need as many members as possible prepared to attend (tentatively scheduled) on **May 24, 2023 at 3:30/4 pm at the Washburn County Zoning Committee Meeting, held at: Washburn County Services Center, 304 2nd Street Shell Lake WI 54871.**

If you, or a business owner you're asking to attend, is unable to be there in person, there will also be a Zoom link available and we will be sure to send that out once its updated.

**WACO IS HERE TO HELP, BUT WE NEED THE NUMBERS TO MAKE IT HAPPEN. LOOKING FORWARD TO HEARING BACK, SEEING COMMENTS COME IN, AND MAKE A DIFFERENCE FOR OUR MEMBERS IN THIS AREA!**



# Keepin' it Legal

*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](mailto:wacolegal@gmail.com). Give the WACO office a call first to vet your question, and Lori can provide direction on the next steps.*

## OT, MINORS, CONTRACTS & TAXES LEGAL NOTES FOR YOUR SEASON

### April 2023 Legal Update

#### FEDERAL AND STATE LAW EXEMPT SEASONAL RECREATIONAL EMPLOYERS FROM OVERTIME, BUT BE CAREFUL ABOUT THE FINE PRINT!

**Campgrounds and other recreational businesses are exempt from paying overtime pay to ADULT employees if they meet one of the two tests of a seasonal amusement or recreational business. The two tests are:**

- The business does not operate for more than seven months a year (Out of season maintenance and activity such as taking reservations does not count if guests are not being entertained on the premises), or
- The average monthly revenues of a business open more than seven months are concentrated in a six-month period. The business is exempt if the average revenue in its lowest six months are no more than 33 1/3 percent of the average revenue it generates in the best six months of the year.

**All the ADULT employees of the amusement or recreational business are exempt from overtime, even if they work year around.**

#### A DIFFERENT RULE FOR MINORS

Children ages 14 and 15 who work in positions allowed by law cannot be required to work more than 5 days in a week, 40 hours in a week or 8 hours in a day in weeks when school is not in session. Employees who are 16- and 17-year-olds cannot work more than 6 days in a week, 50 hours in a week. And they must be paid overtime for more than 10 hours worked in a day or 40 in a week, even if employed by recreational businesses.

#### MORE THAN ONE BUSINESS

Be careful if you also operate non-recreational business. For example, if you have a self-storage business, those employees are not exempt from overtime at all. If you include that business in the same business entity as the recreational business, the revenue from the non-exempt business may count against the exemption. It's best to keep your amusement and recreational business in a separate entity.



**PLEASE CALL THE WACO HOTLINE  
WITH QUESTIONS!**

## WHY A GOOD CONTRACT MATTERS

The Hotline has relayed numerous questions about business relationships that come down to the absence of a contract or a poorly drafted contract. Many of these problems arise because businesses are understandably reluctant to ask for a lawyer's help. Lawyers are expensive. Many projects or issues seem too small to go to the expense of involving a lawyer. But the expense involved in resolving a dispute can far exceed the original matter.

I suggest you think about whether to go to the trouble of having a written contract by asking yourself if you would be comfortable with losing the entire amount of money involved if the contract doesn't work out. If you're hiring someone to do work for your business and you can live with losing \$250, then you're willing to take the risk of not having a written contract. On the other hand, if the contract sum were \$5,000, it would be hard to swallow that amount of loss. Attorneys spend a year studying contracts in law school, and that's just an introduction. So, I cannot cover the entire subject here.

But I can make a few important points to keep in mind:

1. If you have a regular relationship with a lawyer, you should be able to ask her or him to read a contract for you for a set price. To let you know if the agreement has traps in it.
2. Pay close attention to the provisions in any contract which set the length of the contract. Companies frequently try to sneak in language which automatically renews the contract. Those are called "evergreen" clauses. Wisconsin law limits the enforceability of evergreen clauses, but the limits do not apply to contracts involving a lease of real estate. I have helped some campgrounds get out of solid waste contracts which contained evergreen clauses. However, I found no way out of contracts that placed laundry machines on a business, because it included a lease of commercial space.

3. If you do not understand important parts of a contract, ask. Don't be afraid of looking like you're not knowledgeable. There are plenty of contracts that are poorly written and hard to understand, sometimes on purpose. Especially where the language concerning how much you will pay is vague, be careful.
4. There are many contracts where it appears you have no choice but to sign them. Contracts for telecommunications services are a prime example. But read the contracts anyway! Indeed, you may not have any ability to negotiate. The vendor may insist that the term of the agreement has to be 60 months no matter what. At least you need to know what you are committing your business to pay.
5. Construction contracts are often very poorly written. I see problems all the time with a contract that is a "proposal" form which the customer signs to accept. The work to be performed is described (if at all) in the most general or vague terms – "construct a 10 x 20 outbuilding." If something is being built, there should be plans so you can get a building permit. Those plans should be incorporated into the contract. Contractors need to give a start and completion date. They need to promise to minimize damage and disruption to your business. And, every construction contract should explicitly state whether the contractor will assert lien rights against your property – no owner wants to have liens, but you may need to accept them to get a good contractor.

**As the season progresses, I welcome your questions. WACO can better serve members if we hear what's going on in the business world. Share your questions with the WACO office so we can help each other out!**

## AN OVERVIEW OF PROPERTY TAX ASSESSMENTS: DON'T ASSUME THE ASSESSOR IS RIGHT

**Y**ou may receive a notice stating the property tax assessment for your campground (or other real estate). It may surprise you or even outrage you. What can be done about it?

**T**he proposed assessment is not final. It is the assessor's proposed assessment. It is not final until the Board of Review adopts the tax roll. Before the roll is finalized, taxpayers have the right to appeal the assessor's decision.

Tax assessments change to track changes in property values. At one time, a neighborhood may have fallen on hard times. But it may be revived by redevelopment. A commercial property may be built which creates demand for property that formerly was not desirable. Recently, demand for housing has far outstripped the supply of homes, causing prices to soar. But some neighborhoods' values increase more than others.

Assessments are supposed to assure that no one pays more than their fair share of taxes. Over time, if assessments are not increased, the values of real estate become obsolete. Imagine that someone bought a home in 2008, when the real estate market was depressed. If the assessment were never increased to reflect the increase in property values since then, the owner of that house would be paying far less in taxes than someone who bought in 2018. Both owners would be paying less than someone who bought in 2022.

Assessments may change for your property, a group of properties, or the entire community (a reassessment). How you respond depends on what changes were made.

If there was a communitywide reassessment, it is likely everyone's values changed. Usually, almost all of them increases. Often, when a reassessment occurs, the assessor or the community will give you information that allows you to compare your property to the overall community. If your assessment increases 35 percent and the community goes up 30 percent, you may be concerned. But it will probably be quite difficult to prove that your assessment was unfair.

### APPEALING ASSESSMENTS

If you appeal, the burden is on you to show that the assessment is erroneous. You will need evidence to prove that, almost always in the form of an appraisal of the property. An appraisal costs money, so the difference must be worth it.



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In the case of campgrounds, assessors may look to the sales of other campgrounds in the area, or even the state, to justify an increase. There have been a number of sales recently which might lead an assessor to increase assessments for other campgrounds.

But you should not just accept an increase without a thought. The sale prices which the assessor considered might be for campgrounds with many more amenities, different locations, or other advantages. The assessment is supposed to reflect what a buyer would pay for the property in the market. If the assessment seems out of line, it's appropriate to consult with a lawyer and appraiser.

The appeal is heard by the Board of Review. In towns, the Town Board plus the Town Clerk (if elected) act as the Board of Review. Cities and villages are organized slightly differently, but the Boards all function similarly.

At a hearing, the assessor testifies under oath and explains the rationale for the assessment. The taxpayers or their representative are allowed to cross examine the assessor. The taxpayer is allowed to present evidence. The Board then decides whether to sustain the assessor, or, if not, what the assessment should be. The decision is subject to appeal to the Circuit Court.

If you have questions about an assessment, please feel free to call.



**Mark Hazelbaker, SC  
WACO Attorney**

608-525-2327

[tina@seversonandassociates.com](mailto:tina@seversonandassociates.com)

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# What is Treasury Management and How Can it Help My Business?

*Respectfully Submitted by our Sponsor, Blackhawk Bank  
Written by Kim Lantta, VP Treasury Management*

**B**usiness ownership comes with many responsibilities and one of them is managing financial assets. Managing the cash takes careful consideration, and can have a direct impact on other areas of your business.

**A** number of business owners turn to Treasury Management services, as they offer custom solutions and easy-to-use financial tools for businesses of any size. If you're unfamiliar with Treasury Management, you may have questions. Here, we've provided a breakdown of the benefits to help you become a little more familiar.

## WHAT IS TREASURY MANAGEMENT?

Treasury Management is customized solutions designed to simplify financial operations and strengthen the bottom line. It manages cash inflows and outflows, maximizes profits, and helps ensure a business has enough cash on hand to operate effectively. Treasury Management accomplishes this through a variety of services, all of which are customized to fit the specific needs of a business.

Additionally, Treasury Management can help mitigate financial, operational, and reputational risk by providing tools to better understand the financial state of a business. Clients can utilize reporting solutions to improve forecasting, decision making and cash management.

## HOW CAN TREASURY MANAGEMENT HELP MY BUSINESS?

### 1. Improve Cash Flow

Payment Solutions enable businesses to gain more control over cash flows in and out of the company. Expenses are reduced by automating payable and receivable payment processing, and accurate reporting allows you to track and report payments and integrate into internal systems.

### 2. Protection Against Fraud

Arguably, a significant benefit of using Treasury Management solutions is the additional fraud protection measures available to help safeguard accounts. With solutions such as Check Positive Pay, ACH Positive Pay and Account Alerts, business owners will be able to see in real time if their business is being targeted, and act swiftly to avoid a loss

### 3. Increase Efficiencies

Another key benefit of Treasury Management is the increase in efficiency and streamlined operations. Instead of manually initiating and authorizing payments, Treasury Management provides quick and easy access to digital resources for electronic banking. Having data



at your fingertips can help to streamline the entire process.

#### 4. Reduce Processing Delays

Treasury Management allows business owners to automate some tasks which can reduce processing delays. Through digital payments and wallets, businesses are able to offer customers the best service possible, without any interruption.



#### Are You Interested in Treasury Management?

We want to help our business clients succeed in every way possible, including the management of business assets, which is why we have a dedicated team of people who are ready to help you with your Treasury Management needs. Are you ready to get started with Treasury Management solutions? Contact Blackhawk Bank today!



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# 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.

## Happy Spring WACO Members from your friends at CSAW Associates, LLC

**A**s the snow melts and members begin turning on water lines and getting ready to open many owners start thinking about adding some extra hands for the camping season. However, adding an employee is not as simple as you might think. But you're in luck! We here at CSAW

Associates are here to provide some consideration and key items to successfully adding a new employee and starting up payroll!

### PAYROLL COSTS

**Payroll costs go above and beyond simple wages. When considering adding a new employee make sure you budget for all payroll costs.**

**Wages** - When most people think about payroll costs, they think of wages. Wages are the most straightforward cost. How many hours will an employee work? Will they be salary or hourly?

**Overtime** – Wisconsin requires overtime to be paid to any employee who works more than 40 hours in a week at 1.5 times base pay rate. If you think your employees will cross the 40 hour per week mark, be prepared for the extra pay. There are exceptions to the overtime rule, including for seasonal businesses

you have questions or concerns about overtime don't hesitate to contact CSAW or your payroll provider.

**FICA Taxes** – As an employer, you are required to pay half of the required FICA taxes for each employee. This will add 7.65% (Social Security 6.2% and Medicare 1.45%) of the employee's gross wages as an additional payroll expense.

**Unemployment Insurance** – Wisconsin requires employers who meet certain criteria (most will) to apply and pay Unemployment Insurance. These rates can range from 0 – 12%. Most frequently we see around 2 – 5% rates of gross pay.

**Workers Comp** - The cost of workers' compensation varies from business to business. Some factors that can impact how much you pay for your workers' comp coverage costs include your: State's laws, Number of employees and payroll costs, and your Industry. Contact your insurance provider to get an estimate of potential workers compensation insurance costs.





# FINANCIAL FORTE

## PAYROLL FORMS AND FILINGS

**You've crunched your numbers, looked at the amount of work that needs to be done and decided to hire an employee. Congratulations! Let's look at some important forms and filings you should be ready for.**

### New Hire Paperwork

The following forms should be completed for **EVERY** new employee **BEFORE** they begin working.

- **W4** – Federal Tax Withholding form
- **I-9** – Employment Eligibility Verification
- **WT-4** – Wisconsin Withholding Exemption Certificate/New Hire Reporting

### Reports and Filings

- **941/944/940** - Generally, employers are required to file Forms 941 quarterly. However, some small employers (those whose annual liability for social security, Medicare, and withheld federal income taxes is \$1,000 or less for the year) may file Form 944 annually instead of Forms 941. See the Instructions for Form 944 for more information. Employers are also generally required to file Form 940 annually.
- **Wisconsin Form UCT-101 and UC-7823** - Quarterly Contribution Report and Quarterly Wage Report
- **Wisconsin SUI** – State unemployment insurance filing
- **WT-7** - Employers Annual Reconciliation of Wisconsin Income Tax Withheld From Wages
- **W-2, W-3** – End of year payroll reporting

## HAVE QUESTIONS OR CONCERNS ABOUT ADDING AN EMPLOYEE?

We here at CSAW Associates have a wealth of experience helping new owners get their payroll set up for success as well as helping veteran owners get their books back on track. If you're interested in learning more about payroll or have any other bookkeeping questions don't hesitate to reach out to us at 608-779-2143 or by email at [couleebkkeeping@gmail.com](mailto:couleebkkeeping@gmail.com).

We love meeting new business owners and working with them to grow their business!



**CSAW Associates**  
**Christine & Andrew Metcalf**



**CSAW ASSOCIATES, LLC**  
COULEE REGION BOOKKEEPING & TAX

# New In 2023



New 2023 Cru  
Golf Car

The golf car industry has been seeing several new trends and developments in recent years. From technological advancements to sustainability efforts, the industry is evolving to cater to the changing needs of its consumers. Here are some of the latest updates in the golf car industry:

**Lithium Ion:** One of the most significant trends in the golf car industry is the shift towards lithium-ion cars. These cars have several advantages over their gasoline-powered counterparts, including lower emissions, reduced noise pollution, and lower fuel costs. Manufacturers are now offering a wide range of lithium-ion cars, including luxury models and off-road vehicles.

**Customization:** Customization has always been an essential aspect of the golf car industry, and manufacturers are now offering more customization options than ever before. Customers can now choose from a wide range of colors, seating configurations, and accessories to create a golf car that meets their specific needs and preferences.

**Sustainability:** Sustainability has become a top priority in the golf car industry, and manufacturers are now focusing on developing more eco-friendly products. Many golf cars are now designed to be more energy-efficient, with features like regenerative braking and solar-powered battery charging systems. Some manufacturers are also using recycled materials to reduce their environmental impact.



**Connected Golf Cars:** Connected golf cars are another trend in the industry, with manufacturers incorporating the latest technology to provide a more seamless and convenient golfing experience. Many golf cars now come equipped with GPS systems that provide real-time data about the golf course and weather conditions. Some also have built-in entertainment systems, allowing golfers to listen to music or watch videos while on the course.

**Safety:** Safety has always been a top priority in the golf car industry, and manufacturers are now incorporating new safety features to improve the overall safety of their products. Some of these features include better braking systems, seat belts, and rollover protection systems.

The golf car industry is constantly evolving to meet the changing needs and preferences of consumers. From lithium-ion golf cars and customization options, there are several exciting new developments in the industry. As sustainability and safety continue to be top priorities, we can expect to see even more advancements in the coming years.



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# WACO IN THE NEWS

**J**eff Crider is a long-time freelance writer and media relations consultant for campground and RV industry associations across the country continues to interview parks for the following topics post-convention. And man, we're getting some amazing PR from what he's written so far!

Check out the press releases already picked up by several media outlets and below that, topics he plans to cover in this year:



Articles so far:

- [Wausau Daily Herald](#)
- [Modern Campground](#)
- [Industry e-News](#)
- [Sun Cruiser Media](#)
- [Milwaukee Journal Sentinel](#)

## TOPICS:

- Wisconsin Parks that are Open in Winter
- Wisconsin's Best Parks for Canoeing, Kayaking and White Water Rafting
- Wisconsin's Newest Campgrounds
- Wisconsin Park Improvements and Expansions for the 2023 Camping Season
- Unique Accommodations at Wisconsin Parks
- Newest Activities at Wisconsin's Family Parks
- Green Bay Packer Appearances at WACO-Member Parks
- Fun Fall Activities at Wisconsin Campgrounds
- Wisconsin Parks that have or are planning to add EV charging stations this year.
- Wisconsin Parks that believe they offer some of the most affordable camping opportunities



**John Jaszewski | Owner/Broker - MN & WI**

**Campgrounds4Sale.com**

**724 E. Broadway | Winona, MN 55987**

**507-450-5626**

**john@campgrounds4sale.com | www.campgrounds4sale.com**

# 2023 HALL OF FAME INDUCTEE: BEANTOWN CAMPGROUND



**Park & Play**  
— USA —



**Sign Solutions**  
— USA —



**Brian Huth,  
Camping in the  
Clouds**



**Pete Hagen,  
Pride of America**

**WACO thanks you  
both for all your  
time, efforts, and  
energy on the Board!**

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## Facebook/Instagram Insights

Total FB current likes: 9,634 (+77 from February)

Total IG current followers: 535 (+15 from February)

## Top Facebook Posts in March 2023

### Top-performing organic posts

Here are posts that have performed well over the last 90 days. Understanding what's working can help you decide what to create and share next, so you can keep up the great work.

#### Highest reach on a post



Facebook post  
Making the RV beds is never easy! 🤔 What's your necessary struggle when setting up your campsite?  
Jan 16, 2023, 11:25 AM

This post reached 1,048% more Accounts Center accounts (6,025 Accounts Center accounts) than your median post (525 Accounts Center accounts) on Facebook.

#### Highest reactions on a post



Facebook post  
If this is you, don't worry, camping season is coming soon! Get a jumpstart on planning your summer...  
Jan 11, 2023, 12:35 PM

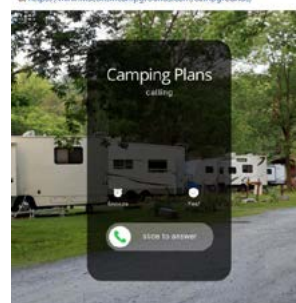
This post received 4,667% more reactions (143 reactions) than your median post (3 reactions) on Facebook.

#### Highest comments on a post



Facebook post  
Apparently, it's 'National Take Down The Christmas Tree Day' - who knew! 🤔 So we're curious, what's the status...  
Jan 6, 2023, 1:55 PM

This post received 156 comments compared to your median post (0 comments) on Facebook.



## Engagement for FB & IG March 2023

### Reach

#### Post reach

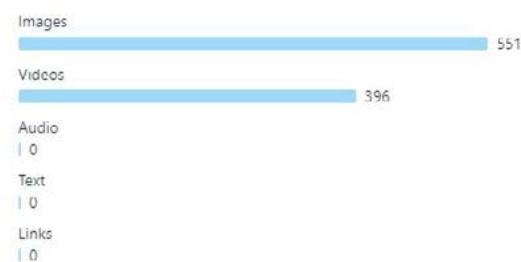
13.5K ↑ 307.1%

Total from last 90 days vs 90 days prior



#### Median post reach per media type

For posts created in the last 90 days

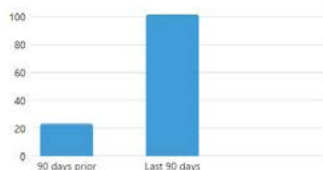


### Engagement

#### Post likes, comments and shares

102 ↑ 343.5%

Total from last 90 days vs 90 days prior



#### Median post likes, comments and shares per media type

For posts created in the last 90 days. Based on 1 post



#### Median post likes, comments and shares per content format

For posts created in the last 90 days





**15000**  
Lakes



**300**  
Campgrounds



**92**  
Days of Summer



**1**  
Wisconsin

## SOCIAL RELATIONSHIP

### Top Instagram Posts in March 2023

#### Top-performing organic posts

Here are posts that have performed well over the last 90 days. Understanding what's working can help you decide what to create and share next, so you can keep up the great work.

##### Highest reach on a post



Instagram post  
All weekend long we are at the Ultimate RV Show in Minneapolis, MN! Stop by our booth and pick up your...

This post reached 571% more Accounts Center accounts (396 Accounts Center accounts) than your median post (59 Accounts Center accounts) on Instagram.

##### Highest likes on a post



Instagram post  
All weekend long we are at the Ultimate RV Show in Minneapolis, MN! Stop by our booth and pick up your...

This post received 6 likes.

##### Highest comments on a post



Instagram post  
Happy St. Patrick's Day Campers!

This post received 2 comments compared to your median post (0 comments) on Instagram.

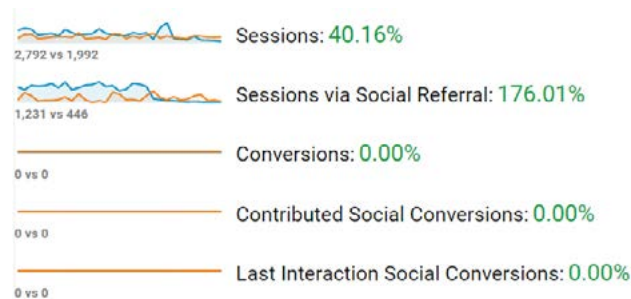


### March 2023 Social Media Referrals to Website



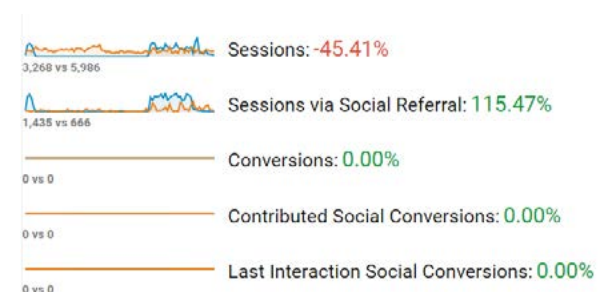
Social Network	Sessions	% Sessions
1. Facebook	1,229	99.84%
Mar 1, 2023 - Mar 31, 2023	444	99.55%
% Change	176.89%	0.29%

### Mar 2022 vs Mar 2023



Social Network	Sessions	% Sessions
1. Facebook	1,229	99.84%
Mar 1, 2023 - Mar 31, 2023	444	99.55%
% Change	176.89%	0.29%

### Jan - Mar 2023



**Royalle R.V.**  
8025 ISHERWOOD RD.  
BANCROFT, WI 54921  
715-335-6860  
Central Wisconsin's Park Model Authority



## March 2023 Monthly Audience Overview

Continent ▾

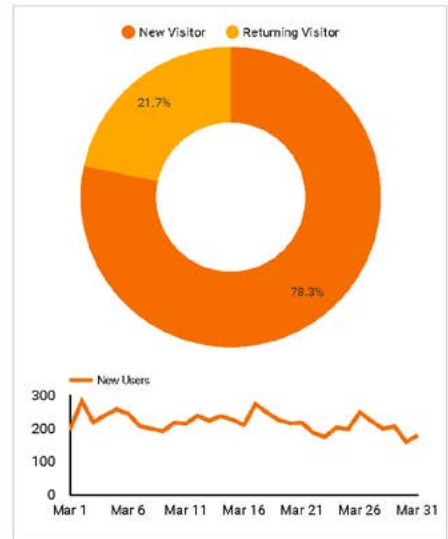
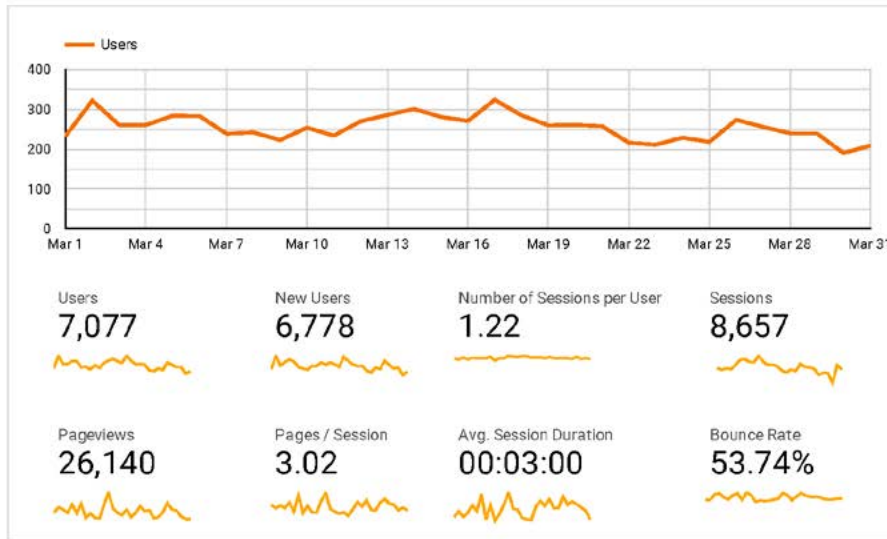
Region ▾

Channel ▾

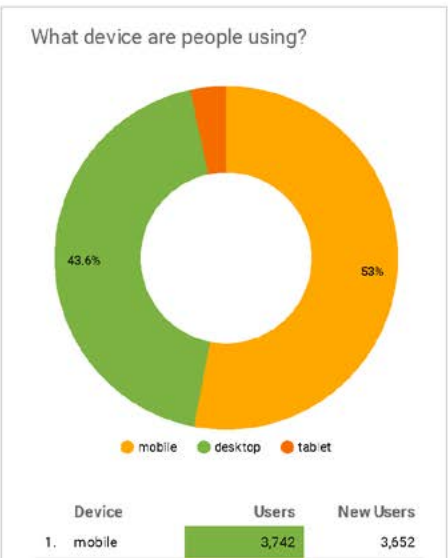
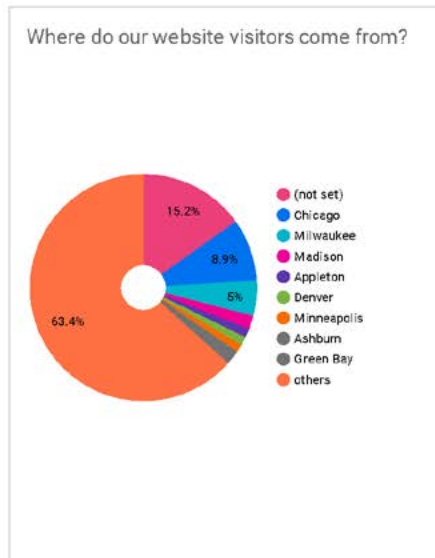
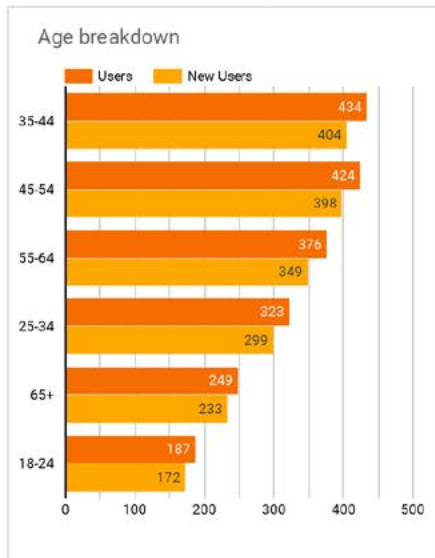
Device ▾

Mar 1, 2023 - Mar 31, 2023 ▾

### Your audience at a glance



### Let's learn a bit more about your users!





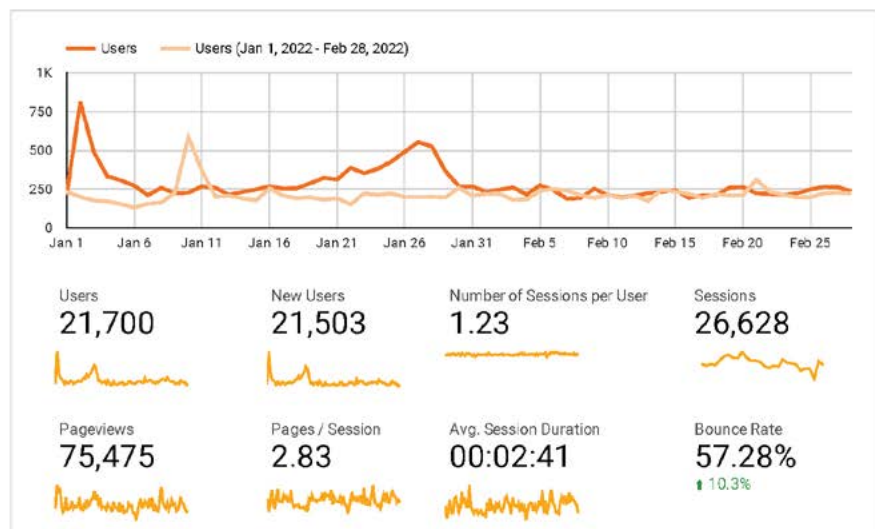
# MAR 2022 vs 2023 WEBSITE STATS

## YTD (Jan-Mar) 2023 Audience Overview



Jan 1, 2023 - Mar 31, 2023

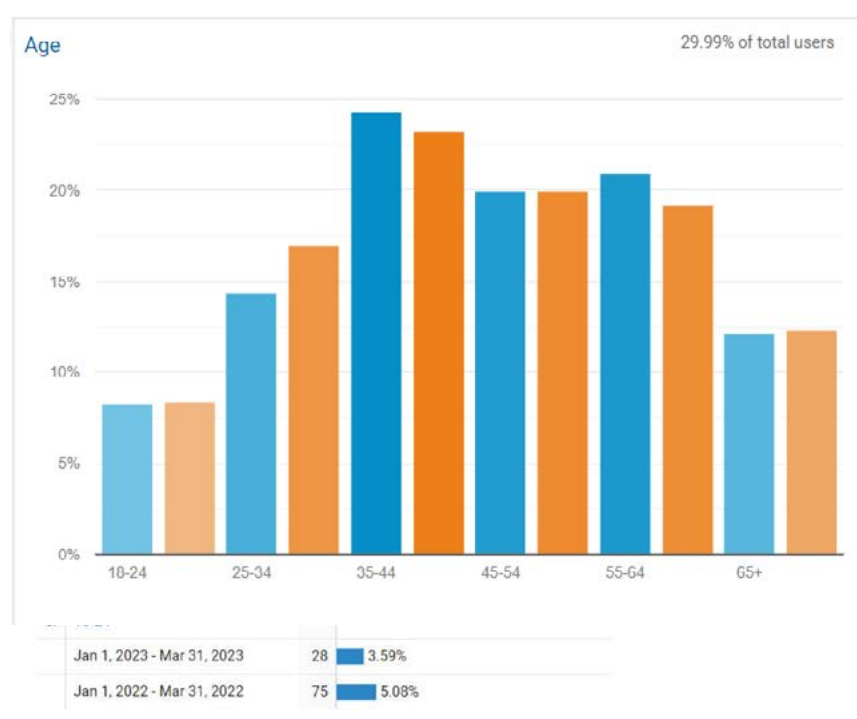
### Your audience at a glance



User Type	Sessions	% Δ
1. New Visitor	21,512	24.5% ↑
2. Returning Visitor	5,116	2.5% ↑

**Note the increase of NEW visitors in Jan-Mar YTD 2023 vs 2022 - 24.5% increase in traffic!**

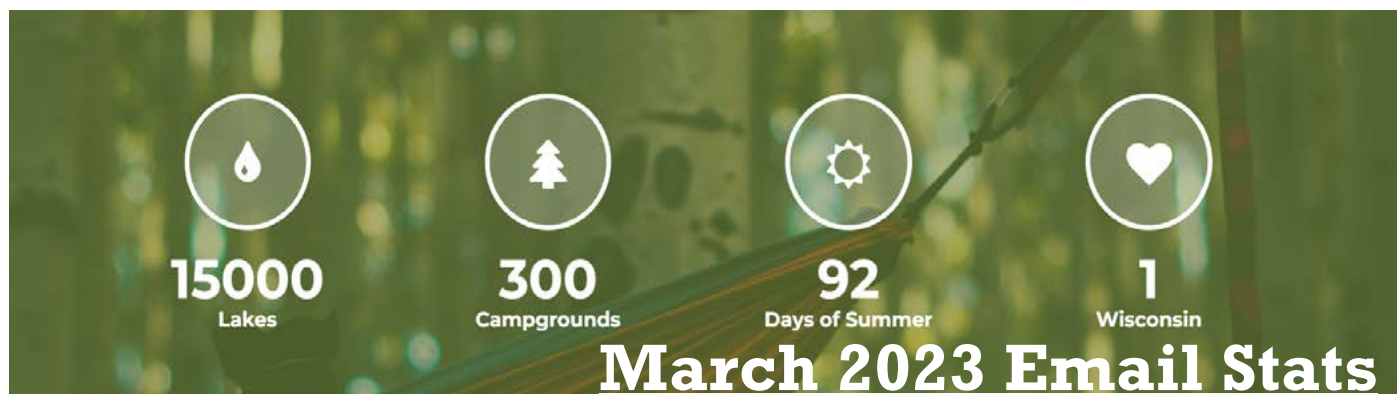
1 - 2 / 2



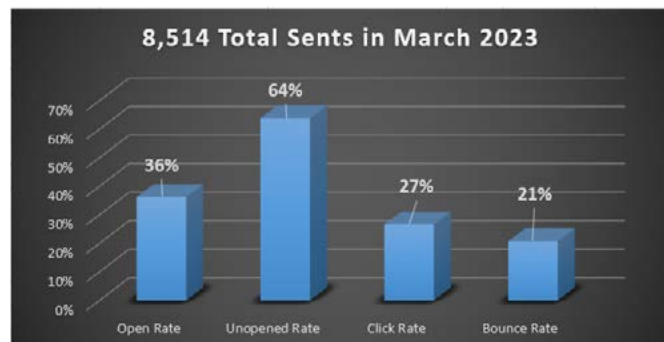
### Where do our visitors come from since our Digital Ads & SEO with Vivial? (June 2022 - March 2023)

City	Percentage
Chicago	57.8%
(not set)	14.3%
Minneapolis	12.9%
Appleton	6.8%
Denver	6.8%
Green Bay	6.8%
Columbus	6.8%
others	6.8%

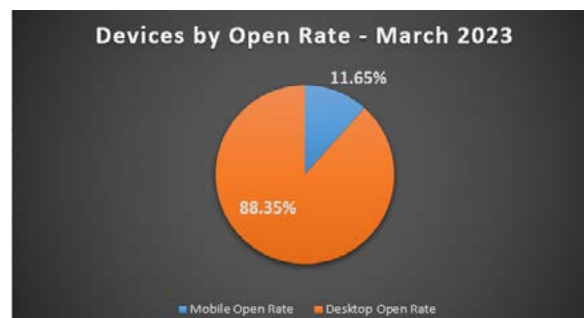
Here we see new cities listed in the 'where are our visitors coming from' pie, including Chicago, Denver, Minneapolis, and even Columbus!



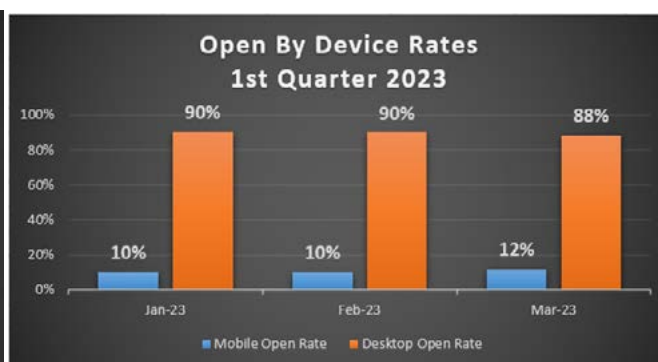
## Mar 2023 Email Stats



## Mar 2023 Open by Device



## Q1 2023 EMAIL STATS



## Top Emails by Open Rate for March 2023

Campaign Name	Sends	Opens	Open Rate	Mobile Open Rate	Desktop Open Rate	Clicks	Click Rate
WACO Convention - Booth Numbers (FINAL)	141	107	78.10%	22.40%	77.60%	91	66.40%
WACO Convention 2023 - Campground Survey	100	70	71.40%	11.50%	88.50%	20	20.40%
WACO Convention 2023 - Vendor Survey	141	93	68.90%	6.80%	93.20%	41	30.40%
WACO Convention - CampersCard Eblast 1	100	65	66.30%	10.80%	89.20%	19	19.40%
WACO Convention - Convention Update	245	150	64.40%	16.50%	83.50%	49	21.00%
March 2023 Newsletter	235	134	60.60%	15.00%	85.00%	56	25.30%
WACO Members - Newbook Eblast 1	207	115	59.00%	12.00%	88.00%	11	5.60%



**Eric Haun, CIC**  
Vice President - Leisure & Hospitality

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# GBF Starts off 2023 **STRONG** with the support of **WACO** **MEMBERS**

As we kick off 2023, our Members are already showing their "GBF LOVE" with amazing donations presented at the 2023 Convention totaling over \$26,000!

Carla is filling the calendar like crazy and below are the stops the GBF will crew will be making in May. Support **Remember to check this listing for accuracy, and email [tina@seversonandassociates.com](mailto:tina@seversonandassociates.com) if something doesn't look right.**

CAMPGROUND	Total Funds Raised
Duck Creek	\$21,000
Harbor Village	\$3,000
Smokey Hollow	\$2,128
<b>Grand Total</b>	<b>\$26,128</b>

## Abandoned RVs

These annoying eye sores cost our members time and money! WACO, in partnership with Jason Culotta (Midwest Food Products Association and formerly WMC) and Mark Hazelbaker, will be meeting with the DOT and State Senators regarding SB-225 RV Manufacturers. If written correctly, this legislation could be a game-changer for campground owners when disposing of abandoned RVs on their properties!



If you have experienced or are currently experiencing this situation, please email [tina@seversonandassociates.com](mailto:tina@seversonandassociates.com) with any pictures, descriptions, plate information, etc., that you NO LATER than MONDAY, May 8th!

This timeline will allow us to inquire back if we have any questions and take all the examples we need to our meeting later in the month.



# 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.

WELCOME TO OUR NEW BOARD MEMBERS FOR 2023,  
MIKE DRICKEN AND CHRISTINA KORNETZKE!

 <p><b>Scott Kollock, President</b> Vista Royale Campground <a href="mailto:skollock@uniontel.net">skollock@uniontel.net</a> 715-335-6860 2021-2024 1st Term</p>	 <p><b>Bud Styer, Past President</b> Jellystone Park™ Fort Atkinson <a href="mailto:mrbud@budstyerassociates.com">mrbud@budstyerassociates.com</a> 608-592-2128 2023-2024</p>
 <p><b>Ashley Weiss-Wegner, 1st Vice President</b> Wilderness Campground <a href="mailto:awegner@wildernesscampground.com">awegner@wildernesscampground.com</a> 608-297-2002 2018-2024 2nd Term</p>	 <p><b>Patricia Lombardo, 2nd Vice President</b> Jenkins Org/Jellystone Park - Warrens <a href="mailto:Tricia@Jenkinsorg.com">Tricia@Jenkinsorg.com</a> 773-294-3364 2022-2025 2<sup>nd</sup> Term</p>
 <p><b>Rob Brinkmeier, 3rd Vice President</b> Merry Macs Campground <a href="mailto:camp@merrymacscampground.com">camp@merrymacscampground.com</a> 815-541-4934 2020-2025 2nd Term</p>	 <p><b>Julie Michaels, Director</b> Scenic Ridge Campground <a href="mailto:jmmsrc@gmail.com">jmmsrc@gmail.com</a> 608-883-2920 2022-2025 1st Term</p>
 <p><b>Deneen Pedersen, Secretary</b> Stoney Creek RV Resort <a href="mailto:deneen@stoneycreekrvresort.com">deneen@stoneycreekrvresort.com</a> 715-597-2102 2021-2024 1st Term</p>	 <p><b>Mike Dricken, Director</b> Lake Lenwood Beach &amp; Campground <a href="mailto:mmdricken@gmail.com">mmdricken@gmail.com</a> 262-334-1335 2023-2025 1st Term</p>
 <p><b>Christina Kornetzke, Director</b> ELS/Lake of the Woods <a href="mailto:Christina_Kornetzke@equitylifestyle.com">Christina_Kornetzke@equitylifestyle.com</a> 602-339-0698 2023-2025 1st Term</p>	 <p><b>Sarah Krause, Director</b> River's Edge Campground <a href="mailto:camp@riversedgewisconsin.com">camp@riversedgewisconsin.com</a> 715-344-8058 2021-2024 1st Term</p>
 <p><b>Kristi Mlodzik, Director</b> Duck Creek Campground <a href="mailto:camp@duckcreekcampground.com">camp@duckcreekcampground.com</a> 608-429-2425 2021-2024 1st Term</p>	 <p><b>Tiffany Pargman Director</b> Indian Trails Campground <a href="mailto:camp@indiantrailscampground.com">camp@indiantrailscampground.com</a> 608-429-3244 2022-2025 1st Term</p>
 <p><b>Mark Stefan, Director</b> Grand Valley Campground <a href="mailto:info@grandvalleycampground.com">info@grandvalleycampground.com</a> 920-394-3643 2018-2024 2nd Term</p>	 <p><b>Jim Button, 2022 ARVC Representative</b> Evergreen Campsites and Resort <a href="mailto:evergreencampsites@gmail.com">evergreencampsites@gmail.com</a> 920-622-3498</p>
 <p><b>Adam Malsack, Chair Elect – Legislative</b> Lake Arrowhead Campground <a href="mailto:adam@lakearrowheadcampground.com">adam@lakearrowheadcampground.com</a> 920-295-3000 Appointed Term 2016-2023</p>	 <p><b>Lori Severson, Executive Director</b> Severson &amp; Associates <a href="mailto:lori@seversonandassociates.com">lori@seversonandassociates.com</a> 608-792-5915</p>



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Ettrick, WI 54627

WACO Phone (608) 525-2327

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

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