



# WACO NEWS

SEPTEMBER 2023

## SEPTEMBER 2023

The September Fall Workshop was a huge success! Thank you to all the members that allowed our group to learn something from their campgrounds and the Sponsors Blackhawk Bank and Coverra Insurance! Throughout this newsletter, you'll find tidbits and updates from all the parks and speakers that were featured on the Sept tours. If you haven't signed up for the October workshops, think about doing so - you won't regret it!

### Letter from the Executive Director

Lori Severson, Executive Director of WACO

Dear Members,

Happy almost October! Thanks to everyone who joined us for the September fall workshop. Attendance was excellent! We have become busy this month! We took a crew to the Wisconsin County Association and served food and lemonade to the group! It was a fantastic turnout, with over 345 drinks served. I cannot thank everyone who showed up to help network, set up, and serve enough! It always amazes me how blessed we are when we ask for help! And boy, did we sure need it! Using the "Gilbert card," we were allowed to host a hospitality suite room to gather County Super-



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Thank you to the members who were able to attend and help with Lemonade, tear down and networking with the WCA attendees!





visitors from Boards across the state. We presented a scrolling slide show highlighting the important things private business campgrounds contribute to their communities. We talked about bringing in revenue for counties and doing charity work. They were interested, and the timing was perfect.

We did the hospitality event, and our booth was hopping the next day!

We spoke with people who needed education and learned why some county boards made the decisions they did. We had a particularly interesting talk with a gentleman from Burnett County struggling with the zoning issues himself. He spoke about how they had a campground owner on the board, and they did their homework! They brought in the sheriff, firefighters, and even hospitals to see if there were issues reported that occurred in campgrounds. Nothing of any significance was reported - even when looking back five years. So, this county did its due diligence and everything our Association would like to see when a County makes zoning decisions. Unfortunately, they were flooded with people from organizations like Preserve Washburn County - <https://www.preservewashburncounty.org/home> - Take a moment to read this and prepare to be shocked. They don't have the facts. They band together, flooding the Board of Supervisors with letters and in-person commentary about how campgrounds pay nothing and ruin the land in the area. Convinced campgrounds run low-income housing suburbs and abuse the county resources. The group spreads lies and misinformation. It was enlightening to hear this point of view as we spent a lot of time trying



to educate county supervisors, which is very much needed - the interactions at this show told me we need to go deeper! I think using our networks to

get campers to these meetings is also essential! We need to use our connections with RVIA and other sources to contact campers/guests and educate them on what's happening. We must take action as a team because I can tell you from experience that counties copy and paste ordinances! Once it gets started, they spread like wildfire! One of the biggest threats our industry has is not being allowed to expand.

It was interesting how much closer they listened when Gilbert Brown, LeRoy Butler, and Dorsey Levens read the trivia questions to connect the critical data on the screen to takeaways for their County boards. One lady asked the players to autograph the piece Tina created (that was great) and stated, "I'm taking this back to my board and telling them all about campgrounds. If these legends stay in them, how bad can they be?" We need to use every bit of ammunition to ensure we are not stopped from growing our businesses, especially when the rules do not apply to our State and county parks! Now, we must have a strong membership. I would ask each of you to look around your area to be sure your neighbors are WACO members. Throughout the three-day event, we often heard, "How many members do you have in the state?" Legislators want to know this number, and so do the county boards. If you are uncomfortable asking them, inform us, and we'll ask! We are happy to call on them! Growing and strengthening our membership is a group effort; we all need to work together.



Please thank your board for all their hard work on communication and creating events and information. They work very hard to give us time to do what we do best. I've expressed this to the board, and now I'll express it to you: We are so blessed to work through difficult situations and differences of opinion and come back together as a team. I am seeing so many organizations that are unable to make this work. When it doesn't, it leaves the organization broken! We are stronger together, so if you have issues or don't understand something, ask us or any Board member! Together, we can make a difference!

*Lori*

Lori Severson,  
Executive Director, WACO



## From the Office of the President

Scott Kollock, WACO Board President



Dear Members,

What a great turnout for fall workshops! Over 80 people attended, and we sure heard positives about everything happening in our industry. It was great to see everyone and spend some time together. No other industry works so hard to help each other out. Traveling to different conferences and listening to other campground owners, I'm grateful to be in Wisconsin. Other states are good, too, but how we work together is pretty incredible.

need print program materials?" And maybe check on those campgrounds in your area if you can. It's important to remember how great our organization is, especially during membership time. Be sure to support your association.

We know you may not need the additional advertising or feel the need to attend RV shows, but please remember how critical you are to our base. Your support allows us to continue to develop new marketing initiatives and keep looking for the next best things. We have a healthy organization primarily due to your support over the years. We have all given our time and money to make WACO what it is today. The mental and emotional benefits of belonging to the camping industry, including our National Association and WACO, are immeasurable. Spending time together, laughing, and sharing painful experiences reduces stress, improves our thinking about situations, gives us clarity, and enhances our creativity. Being together for a day or two offers an escape from the pressures of campground owner life and allows us to recharge and find balance. You can



Most of us have just a few weeks before putting "things to bed for the season." In your last weeks, ask yourself, "Is my membership current? Did I register for October's workshop? Did I register for the Convention and make sure my directory information is all set to go? Do I

Members gather at Bear Lake for registration & DATCP Presentations



see the pride in owners when they tour their campground. It's always such a great experience, and we always learn something! It's reassuring to have sponsors who make the experience affordable for every campground owner and their staff.

The staff and our membership committee sure do a great job putting the Fall Workshops and the Convention all together - and let me tell you, it DOES take a village. I want to give a special shout-out to this team, as we all appreciate the effort.

The speakers at the September Fall Workshop were terrific and informative this time, and October looks excellent as well. Having developed relationships with our state folks over 20 years makes a big difference when we hit snags in policies or ordinances. We are blessed to have people we can communicate with and work with. The side benefits of being a WACO member are just so great today. Together, we can solve so many problems that would be difficult alone! Thanks so much for working hard to improve communication. Reach out when you have a question and compliment the group when we get it right. My fellow board members are working hard to keep us at the head of the class in our industry! We are just plain blessed to have each other. Make the end of the season successful, and we will see you in October!

*Scott*

Scott Kollock,

WACO Board President, Owner at Vista Royale Campground



**ADVERTISING**  
**OPTIONS AND**  
**DEADLINES**  
**AVAILABLE**  
**HERE!**

We know a lot of folks are full and have waiting lists for everything, but don't forget that even when you're full, advertising is still important to keep your campground in people's minds for when you do have openings! Plus, you help support our Association in keeping the directory printing each year and supplying it free of charge to campers. **DIRECTORY ADS WERE DUE SEPTEMBER 1, 2023 - DID YOU TURN IN YOURS?**

If you aren't interested in directory ads, there are plenty of other advertising options that help support the Association including:

- Website Side and/or Banner Ads
- Wisconsin Campers Facebook Posts
- Coupon Ads
- Printing Program - art due by 12/1/23
- Piggy Back Program
- RV Distribution Program - due to our office by 12/23/23
- Certificate Donations
- Scholarship Program Donations



## 2023 WACO Fall Workshops GUEST SPEAKERS

Check the October Itinerary for Specifics!

- Jason Culotta, President at Midwest Food Products Association, experienced in Legislation & Lobbying
- Dan Bahr, Wisconsin Counties Association (WCA), Government Affairs Associate
- Zac Dolan, Revenue Agent 5 of the Wisconsin Department of Revenue Alcohol & Tobacco Enforcement Unit
- Secretary Hereth of the DSPS scheduled to appear
- Andrew Amacher, Occupational Safety Inspector for the Division of Industry Services at DSPS
- Steve Schmelzer, Director at the Bureau of Parks and Recreation Management for the Wisconsin Department of Natural Resources
- Phil Whitehead, Market President at Blackhawk Bank
- DATCP Representatives including: Jim Kaplanek, Mary Ellen Bruesch, Reed McRoberts & Ted Tuchalski
- Holly Hoffman, The Sales Tax Lady
- John Jaszewski, Owner/Real Estate Agent, Campgrounds4Sale.com
- Mark Hazelbaker & Anders Helquist, Attorneys for WACO/WACO Members
- Lori Severson, Executive Director of WACO

**SIGN FOR THE  
OCTOBER FALL WORKSHOP**

<https://form.jotform.com/231875143941055>

## BEAR LAKE CAMPGROUND & RESORT



**Thank  
You!**

Bear Lake's gracious hosts Bob & Sarah Kahlscheuer shared that they employ many teachers and high school students in the summer, so at one point, up to 40 people are working some PT/ some FT. The group serves 275 fish fries on their busiest nights. With this being their first year as owners, they are lucky to be part of a close-knit community, and most days are still happy – fun to see the kids. In the past, the campground didn't offer many kid-friendly activities, so that was a significant change for this year, and Sarah smiled, saying, "That's the part I really love is making it fun for the kids."





# ONLINE PUBLIC ACCESS TO ALL INSPECTION REPORTS

*Respectfully Submitted by Ted Tuchalski, Wisconsin Department of Agriculture, Trade and Consumer Protection*



On September 25, 2023, online public access to inspection reports via the HealthSpace Portal expanded from restaurants and retail food establishments to include all recreational facilities. These additional facilities will include those inspected under ch. ATPC 72 - Hotel, Motels and Tourist Rooming Houses, ch. ATPC 73 - Bed and Breakfast Establishments, ch. ATPC 76 - Public Pools and Water Attractions, ch. ATPC 78 - Recreational and Educational Camps, and ch. ATPC 79 - Campgrounds.

The online access will align with the recent changes to administrative codes ch. ATPC 76 and ch. ATPC 78 that require the Wisconsin Department of Agriculture, Trade and Consumer Protection and its agents to make inspection reports available to the public on the internet. The remaining administrative codes will reflect this change as they are updated.

The HealthSpace Portal can be accessed at the following link or QR code:  
<http://healthspace.com/clients/wi/state/statewebportal.nsf/home.xsp>

If you have questions, please contact Ted Tuchalski at  
[Thaddeus.Tuchalski@Wisconsin.gov](mailto:Thaddeus.Tuchalski@Wisconsin.gov).



## How Does This Impact Me?

**We heard about this update from the DATCP at the September Fall Workshop. Background on these inspection reports so that you have the history...**

**Years ago at DHS** – there were a lot of rumors floating through the legislature about the online accessibility of inspection reports. In response, DHS got industry partners together to discuss these rumors and how their current process - uploading information as soon as the inspection was complete didn't provide an opportunity to provide full details. They wanted to control messaging somewhat and provide more background where it made sense, allow

for corrections, etc.

***At that time, a plan for posting online inspection reports developed with a lag time purposefully included in the process.*** This lag time was between the completion of the inspection and the online posting - allowing any errors to be corrected before the report went live. Ensuring the errors could be corrected, and the reporting was as accurate as possible.

The DHS started posting public inspections with just retail because we weren't sure of the response. The change garnered a HUGE amount of hits on the website - people wanted to access the inspections! The DHS was ready to move forward, making ALL inspections available for online view-

ing. However, the DHS/DATCP merger happened in 2016, and COVID hit in 2019-2020.

### **WHY IS THAT LAG TIME AND THE ACCURACY OF THE INSPECTIONS SO SIGNIFICANT - I MEAN, OTHER THAN THE OBVIOUS?**

As SEO and online search engines become more efficient, and since this reporting is open to the public, random 3rd party companies were (and still are) mining this data and putting their slant on the data analytics. The goal now is to have an accurate inspection available.



The cloud-based platform now in place and available on [HealthSpace.com](https://HealthSpace.com) allows the public to search by county to see campground, swimming pool, and restaurant inspections. Again, you have that 7-day lag from time of inspection to the time of post to ask for any corrections. The inspections are available online for a 3-year window and then archived after that 3-year mark. – 3-year window that they stay online. After that, the inspection reports are archived.

# **LODGING CODE REWRITE**



## **REQUEST FOR INTERESTED MEMBERS**

WACO was invited to participate in a meeting held Tuesday, September 26, 2023.

The purpose of this meeting was to update the ATCP 72 code that deals with the housing (tourist rooming houses for campgrounds) this has not be updated in many years and we were invited to help with the rewrite. There were 23 people made up of the Wisconsin Lodging group, the Relators group, inspectors, and many other stakeholders.

We have till July 20 of 2025 to put this together. Public comment is always allowed. This will be much like the pool meetings we just went through.

Any interested parties should let Lori know by contacting her directly at [lori@seversonandsociates.com](mailto:lori@seversonandsociates.com).



# THANK YOU DATCP

**We appreciate you attending our September Fall Workshop & Tours Jim Kaplanek & Mary Ellen Bruesch!**



Jim reminded us that code writing is never done, and we are so thankful for our relationship that allows WACO a seat at the table when these

code changes occur! In the fall/early spring, the DATCP will open up the Food Code to get to a 2022 version, as we're currently using the 2013 Food Code. The last time the food code was reviewed was 1978, and many things have changed. We've seen a resurgence of bed bugs. Statue says every lodging facility has to be maintained in the strictest regard for public health/safety. Statements like that are broad and need more details and consistency.



Mary-Ellen touched on the new pool code that went in place on September 24th, which we discussed in two sessions at the Convention, and also in this webinar: <https://www.youtube.com/watch?v=84DVKYH3Lik>



Changes included modernization based on new technologies and clarifying things as much as possible. Fee structures and how they are assessed changed. Each basin requires a license, as well as features. Complexity and,

therefore, fees depend on the sizing, if it's a whirlpool, etc. Most campground pools will be simple. Side Note: Whirlpools are considered moderate because of all the bacteria issues. In the past, inspectors showed up and inspected the pools – but what if we create a chemical release? We're not plumbers or electricians. Operators must explain how the interlock works safely and that it's tested every month – pump power, chemical feed power, where things are stored, etc.

Your staff that our inspectors meet with may not be the person who does the interlock testing. We need to have an affidavit of some kind – specific steps they are following and be able to sign off on this if it's not the pool operator. Side Note: If you have a simple swimming pool, you do not have to have a CPO. The insurance company would still like to see a CPO on staff.

As we noted, DATCP will also be reviewing the ATCP 72 – lodging rule, and again, WACO



has been asked to be part of this conversation. As our industry changes, guests' needs change, and the code should reflect what the guests are asking for and want - meaning some are looking for unique accommodations while others look for rustic sites. What can we do to keep those guests safe, specific to lodging? Again, if you are interested in joining this conversation, please get in touch with [lori@seversonandassociates.com](mailto:lori@seversonandassociates.com).



# Area 3 - ARVC Update



Your AREA 3 ARVC Rep.



Jim Button, OHE  
Evergreen Campsites & Resort



The ARVC Foundation has begun our annual fundraising to support disaster relief and educational scholarships for the campground industry.

**CLICK HERE TO DONATE!**

**Get Jazzed for November 6th!**  
**Register for OHCE!**

[CLICK HERE](#)  
**BOOK YOUR ROOM**

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.

**VOTE BUTTON**

VOTE



**MAKE SURE TO CHECK YOUR EMAIL TO VOTE! IF YOU DIDN'T RECEIVE YOUR EMAIL FEEL FREE TO EMAIL ME!**

Music License Invoice Payment Due December 20, 2023  
December 20, 2023

Music is a great way to elevate the atmosphere at your park or even drive revenue, but if you play music at your park you must have a license to avoid copyright law infringement.



**KEY NOTE SPEAKER**

The irresistible power of storytelling can create change, expand influence and inspire growth in business and life. And when it comes to business, those who tell the best stories win. Whether in sales, marketing or leadership, Kindra will show us how to maximize our stories to reach our goals.

**THE GEORGE O'LEARY NATIONAL SCHOOL OF OUTDOOR HOSPITALITY**  
February 25th, 2024 | Scholarship & Information coming soon!

# 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.



*The Miner 49er Getting his Riches!*



*Working Remote with QuickBooks Online*



*View from our Park Model*

**I**t has been an exciting August for us here at CSAW. Chris Mehring, the owner of Pineland Camping Park, invited us to come out for a working visit. Located in Big Flats, WI (just north of the Wisconsin Dells) Pineland Camping Park is home to 198 overnight and seasonal campsites and rentals and boasts remodeled bathrooms and showers. We set up our “office” in the on-site bar and restaurant which specializes in homemade pizza (although we found their Wisconsin burger to be our favorite). We checked out the Clubhouse Activity Center and Arcade, and with the temperature outside around 100 degrees, we took advantage of the heated pool.

We had a great and productive time working with Chris while our family (and later ourselves) enjoyed the park’s many features. We love getting the opportunity to meet

with our clients and learn more about their business.

With most campgrounds moving towards their off season, it’s time to make sure to dot your I’s and cross your T’s in preparation for end of the year and next year’s taxes. Today we want to talk about two year-end areas to focus on to help make your 2023 lead to a successful 2024.

## W9’S AND 1099’S

Avid readers of our articles may have noticed we talk about W9’s and 1099’s a LOT. And with good reason. W9’s can be notoriously difficult to obtain from contractors. While larger or more established business will usually be able to supply you with one upon request, obtaining one from smaller operations can prove difficult if not impossible.

## What is Form 1099?

Whenever you pay any contractor \$600 or more in a calendar year you are required to send the contractor a Form 1099. This form lists



what you've paid them over the course of the prior tax year. Typically, a contractor will get Form 1099 from a customer in January, the beginning of tax season.

### **What is Form W-9?**

A W-9 is sent to a contractor to collect their contact information and tax number. It's your duty, as someone who is contracting work, to send the contractor a Form W-9 before the end of the financial year. The contractor's job is to fill it out with tax info for their business and return it.

We at CSAW Associates recommend getting contractors, including bands, to complete W9's upfront, whether you think you will pay them at least \$600 or not. On more than one occasion, we have found contractors needing 1099s with no contact information available, or even being closed, making getting a completed W9 virtually impossible. Any attempt to obtain a W9 should be documented in writing. The IRS requires at least three documented "solicitations" for W-9s. 1099's filed with incorrect or missing information, or not filed at all, can result in penalties.

### **DEFERRED REVENUE**

Many WACO members opt to defer revenue for next year's season instead of claiming it in the current tax year. Make sure your books are setup to properly handle this income to avoid double postings and confusion.

### **What is Deferred Revenue?**

Deferred revenue, also known as unearned revenue, refers to advance payments a company receives for products or services that are to be delivered or performed in the future. The company that receives the prepayment records the amount as deferred revenue, a liability, on its balance sheet.

### **What can you do?**

Some Campgrounds create separate bank accounts to hold funds from deferred revenue.

## **FINANCIAL FORTE**

This can be helpful but isn't required. You will, however, want to make sure you have an account in your books that can track the deferred revenue and hold it separate from revenue you are claiming for the calendar year. It's also important to make sure your products and services are "mapped" to the corresponding deferred account when entering items. Entering sales with products tied to a current year income account and entering deposits to the deferred account can end up with double posting of sales and over inflating your tax burdens.

Following these simple tips can make your year-end much smoother and help ensure you're ready for tax filings next year. We here at CSAW Associates have a wealth of experience helping new owners get their books set for success as well as helping veteran owners get their books back on track. If you're interested in learning more about how you can set your books up for success or maybe you'd like to invite us for a visit, don't hesitate to reach out to us at 608-779-2143 or by email at [couleebuchkeeping@gmail.com](mailto:couleebuchkeeping@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



## 2023 ARVC Memorial Tribute

**National ARVC produces a special memorial tribute clip honoring campground owners, suppliers and others that have had a relationship with National ARVC who have passed away since the last Outdoor Hospitality Conference and Expo. This classy meaningful tribute honoring these individuals will be included in a presentation at the 2023 OHCE.**

**Here is a list of who ARVC plans to recognize so far – do you see anyone missing that should be included? If so, contact JEFF SIMS with the information at 417-337-0451 ASAP!**

## WOLF RIVER TRIPS & CAMPGROUND

**Wolf River Trips & Campground painted their site numbers on the paved streets in their pull-thru section, displayed the cutest picture opps and request a \$20 deposit for any equipment for their guests looking to game!**





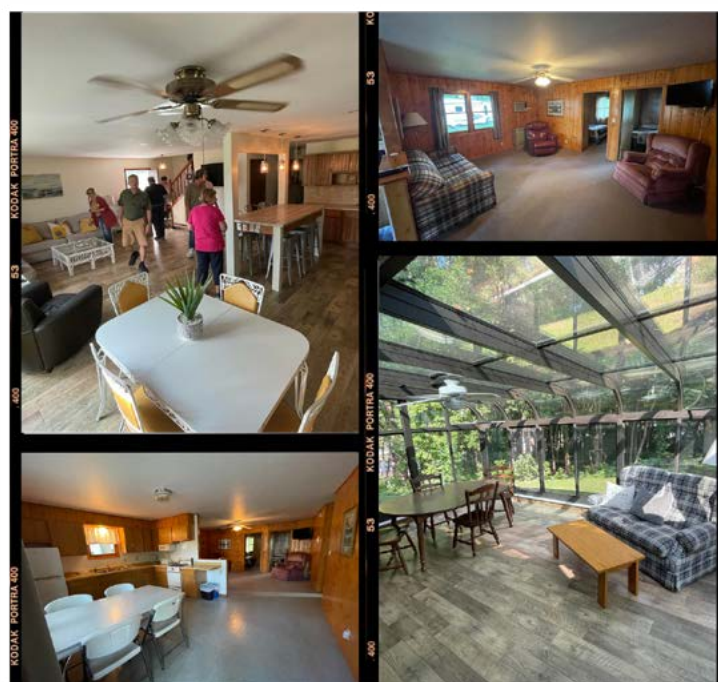
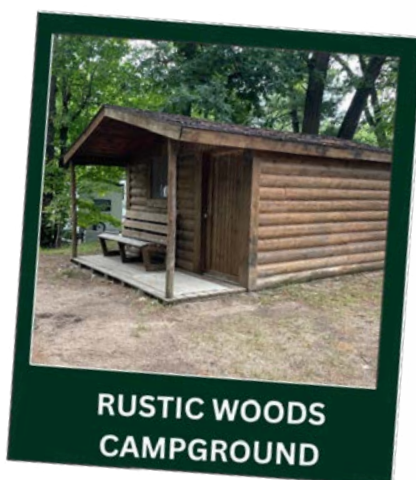
# Member LODGING



**Bear Lake Campground & Resort**, our host campground on the Sept Fall Tours decorated their units to match their campground's overall theme.

**Huckleberry Acres Campground**, explained a unique lodging situation to our members on Tues of the Sept Fall Workshop. They partnered with their local High School Tech department by supplying tools to the students, who in turn built them an amazing cabin. Plans to continue this process are set up for the next few years and it really helped solidify their relationship with the community!

At our September Fall Workshops, our members toured seven campgrounds. Every park offered different styles of camping - some with accommodations, some with primarily overnight sites, others with seasonal only. The lodging options also varied - it was excellent to see the variety of our membership, proving WACO offers camping for every type of guest!



**Top Blue Resort** has beautifully decorated accommodations that included a full house with sunporch and other cabins with full kitchens and living spaces!



# WACO 2024 CONVENTION REGISTRATION NOW OPEN!



We are excited to welcome you back to  
Stevens Point, WI on March 13–17, 2024, for another  
fun-filled WACO Convention & Trade Show!

**NEW in 2024: We now have a convenient online  
registration link – Easily register and pay online  
so you can check it off your list!**

**CAMPGROUND  
OWNERS** .....

CLICK HERE TO REGISTER &  
PAY ONLINE:

<https://form.jotform.com/231767805454059>

CLICK HERE TO REGISTER & PAY ONLINE:  
<https://form.jotform.com/231777430248055>

←..... **EXHIBITORS**  
**TRADE SHOW INFORMATION**

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WITH YOUR  
WATERFRONT!**

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"What's New?"  
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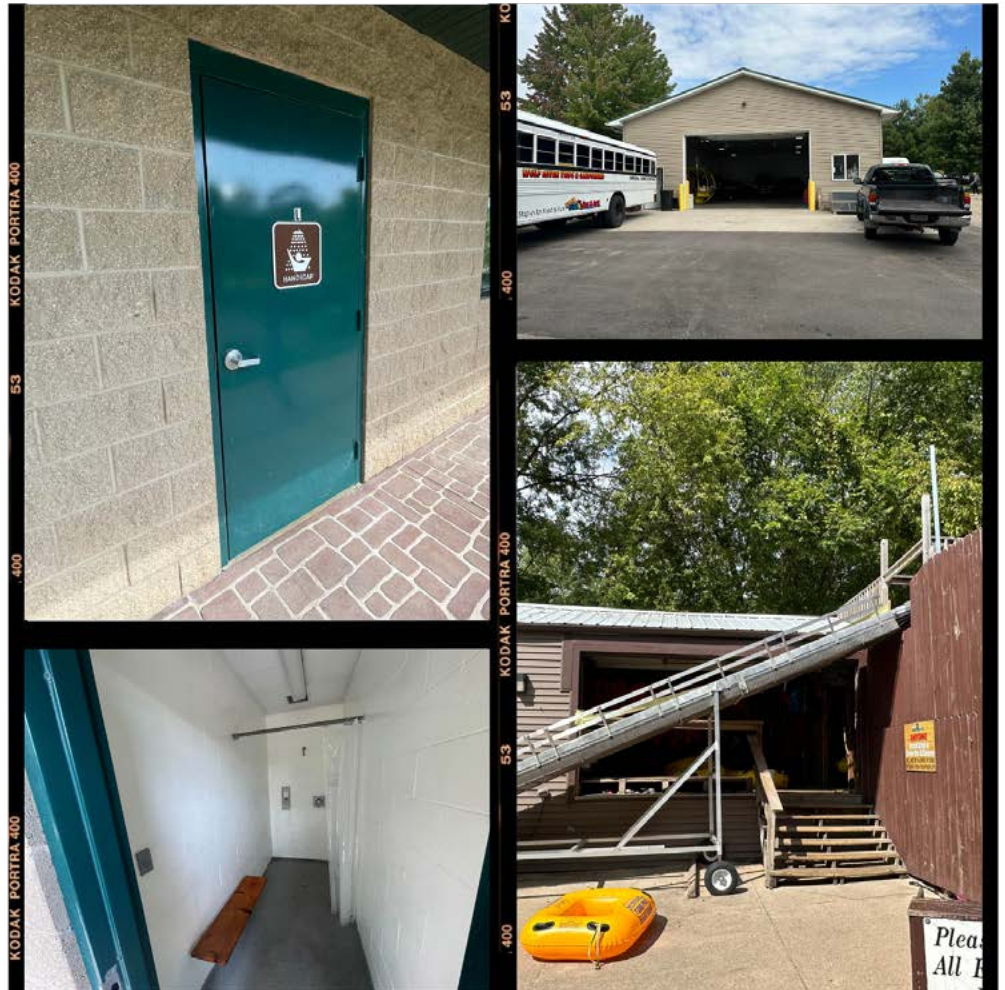
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# WOLF RIVER TRIPS & CAMPGROUND

Thank  
You!



Wolf River Trips & Campground boasted a shower house that all members drooled over, prime landscaping throughout the park, and a unique side-hustle that brings in 2000-3000 "tubers" on Saturdays in the summer keeping their 90+ employees very busy! The garage is where co-owner Mark Flease and his dad used to carve canoes for the original trips!

**2023 WACO  
Fall Workshops  
Registration**

**SIGN UP ONLINE & PAY HERE:**

<https://form.jotform.com/231875143941055>



**Eric Haun, CIC**  
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# HUCKLBERRY ACRES CAMPGROUND



Lunch hosts of Jesse & Holly Koltz from Hucklberry Acres welcomed us in their covered space with open arms, and haywagon tours. Here we heard from Jason Culotta about how upcoming legislation regarding Campgrounds on farm land and others are important for WACO to keep on eye. We've asked that Jason be on retainer as a lobbyist for WACO and will keep you posted on the progress.

**Thank  
You!**

**Thank  
You!**

**BLUE TOP  
RESORT**

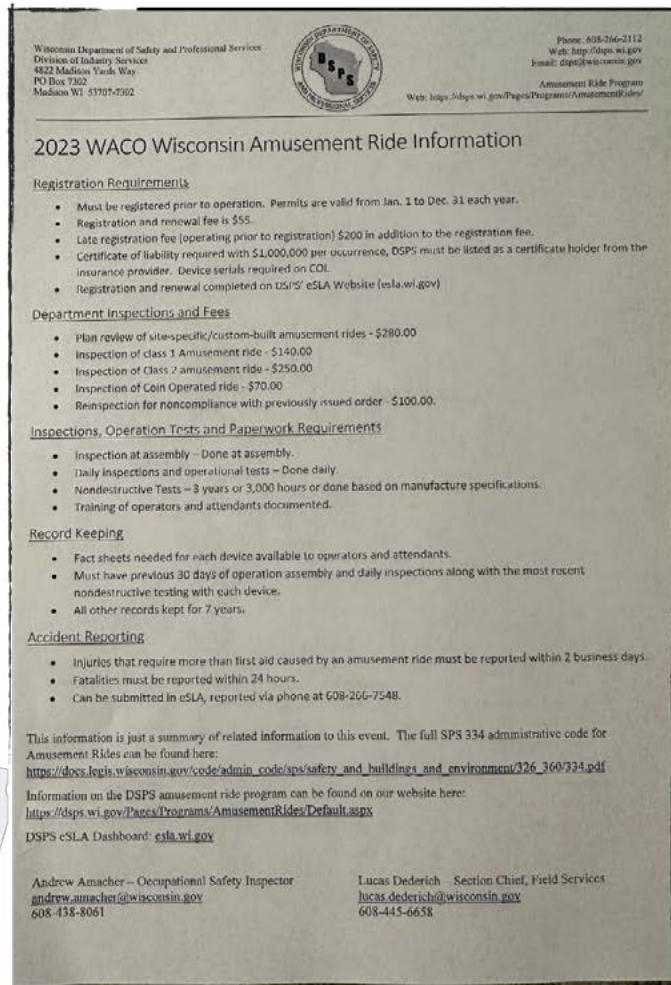
Thank you to Reid & Alecia Raschke for giving us a tour of their incredibly unique campground! A canal was dug in the middle of the resort to offer boat slips to those wishing to channel out to the nearby lake. Complete with a fish cleaning station, the resort provides a lake getaway. The young couple also has one of the cleanest maintenance garages we have ever seen haha! Accepting only cash/check payment and conducting much of their business on an honor system are a couple of the many unique processed followed at this stunning resort.





# TUESDAY LUNCH N' LEARN DSPS UPDATE

The Amusement Ride licensing and fees are a big topic of interest to owners as we look ahead to 2024. Lucas Dederich and Andrew Amacher from DSPS spoke to our group about the process, what you should know as a campground owner and how the fees will be applied. He mentioned if you are **CLOSED FOR THE SEASON**, you can wait to apply for your amusements until the 2024 season. **YOU MUST HAVE LICENSING IN PLACE BEFORE YOU OPEN in the Spring!** And remember – there are **TWO costs: (1) for the Registration – \$55 and (2) for the Inspection, which varies by the Amusement class.**



**WACO requested a PDF copy of this letter from DSPS at the workshop. Once received, it will be uploaded to the WACO Members Only Section of the Website!**

## TUESDAY EVENING CRACKER BARREL

John Jaszewski of Campgrounds4Sale, Phil Whitehead of Blackhawk Bank, and Anders Hilquist led our cracker barrel over dinner on Tuesday evening of the Sept Fall Workshop. A few of the talking points included:

- Discuss with your accountant how equipment purchases and land use can improve or hinder your value - depreciation for example
- The importance of good record keeping and how it will help your ability to explain your financial situation
- Do you have at least \$1.25 of income for every \$1 of debt?



- Your responsibility as an owner is to keep rates at the right level, not only for the value of your park but for the other parks in your surrounding market
- There are many types of campers out there - no matter what you have to offer, your park is exciting to the right guests - find those guests and market to them
- Zoning is the biggest threat to our industry right now - be sure to know your local government officials and make a positive impact in your communities



# 2023 October Fall Workshop Registration

**October 10–11, 2023**

## Merry Mac's Campground

Your Hosts: Rob & Nichole Brinkmeier  
E12995 Halweg Rd, Merrimac, WI 53561  
camp@merrymacscampground.com  
(608) 493-2367

### Camping Option:

**Camp at Merry Mac's Campground** – \$50 Rental Units and Free Sites if you'd like to bring your RV! EMAIL to reserve at: camp@merrymacscampground.com

### Hotel Option:

**Best Western Resort Hotel & Convention Center** – \$87.99 + tax/night, Booking Code: W.A.C.O. & Discount ends SEPT 9th!  
2701 County Road CX Portage, Wisconsin 53901



**2023 WACO  
Fall Workshops  
Registration**

**SIGN UP ONLINE & PAY HERE:**  
<https://form.jotform.com/231875143941055>





**2023 October**



## **Fall Tours/Workshop Itinerary**

**Tuesday – October 10, 2023**

**Host Campground: Merry Mac's Campground**

**E12995 Halweg Rd, Merrimac, WI 53561**

**camp@merrymacscampground.com | (608) 493-2367**

**8:30–9:00 am: Registration with Coffee & Donuts from your hosts!**

**9:00–10:00 am: State Updates from DATCP: Jim Kaplanek, Reed McRoberts, Ted Tuchalski & Mary Ellen Bruesch**

- Review the campground code and make sure you know of the changes; Campgrounds on Farms? What does Bill 319 mean for our industry?; Ask about New Pool Code Updates for your next season; Ways to Work on Zoning Issues NOW!

**10:00–11:00 am: Tour at Merry Mac's Campground**

**11:00 – 12:30 pm: Lunch at Merry Mac's – Sandwich Platters from Milios, Sponsored by: Blackhawk Bank; Beverages provided by Stefan Technologies & Grand Valley Campground  
Dessert provided by Merry Mac's Campground**

- **Meet your ARVC Area 3 Rep, Jim Button and vote!**
- **Phil Whitehead/Kim Lantta from Blackhawk Bank** will discuss current AI scams and check frauds to be aware of, interest rate trends, and how proper financing can help you improve your bottom line.
- **Dan Bahr, Government Affairs Associate with WCA:** Zoning/Codes/Ordinances and how they can vary between Towns, Townships and Counties AND how they directly impact your business's ability to grow.
- **Steve Schmelzer, Director – Bureau of Parks and Recreation Management** at the Wisconsin Department of Natural Resources: updates on State Parks, their plan for 2024 & beyond, and what we should know as private business owners.

**1:00–2:00pm: Tour at Fox Hill RV Resort & Campground**

E11371 N Reedsburg Rd, Baraboo, WI 53913 | Phone: (608) 356-5890

**2:30–3:30 pm: Tour at Skillet Creek**

E11329 State Rd 136, Baraboo, WI 53913  
(608) 356-4877

**4:00–5:00 pm: Tour at Wisconsin Dells KOA Holiday**

S235A Stand Rock Rd, Wisconsin Dells, WI 53965 | (608) 254-4177

**5:15–7:30 pm: Tour at River Bay Premier Camping Resort with Buffet Dinner Sponsored by**

**Blackhawk Bank and Cracker Barrel to follow:** W1147 River Bay Rd, Lyndon Station, WI 53944 | (608) 254-7193 | **Holly Hoffman, Sales Tax Lady** will explain to our group any changes w/ upcoming tax laws and what you should be aware of & **Anders Linquist** attorney at law, will answer any zoning or additional legal questions you may have!

Thank you to  
**Blackhawk**  
our lunch sponsor! Bank



# 2023 October Fall Tours/Workshop Itinerary Wednesday – October 11, 2023



- 9:00–10:00 am:** Donuts/Coffee/Water Sponsored by Sky High Camping Resort  
**Tour at Sky High Camping Resort**  
N5740 Sky High Drive, Portage, WI 53901 | Phone: (608) 742-2572
- 10:45–12:15 pm:** **Tour at Holiday Shores**  
3900 River Rd, Wisconsin Dells, WI 53965 | Phone: (608) 254-2717
- 12:15–1:45 pm:** **Lunch at Holiday Shores – Sponsored by Blackhawk Bank**  
**Drinks sponsored by Stefan Technologies & Grand Valley Campground**
- **Mark Hazelbaker**, our attorney at law will talk through those pesky reviews and how to best handle them legally & provide an update on the WACO/Washburn County legal suit
  - **Jason Culotta**, who will speak to the importance of knowing what's happening in Legislation and how that will impact your business
  - **Zac Dolan, Revenue Agent 5 of the Wisconsin Department of Revenue Alcohol & Tobacco Enforcement Unit:** What You NEED to Know About Changing Liquor Laws!
  - **Secretary Hereth of the DSPS** scheduled to appear and introduce **Andrew Amacher, Occupational Safety Inspector for the Division of Industry Services at DSPS** will update our group on the newly enforced codes surrounding Attractions, and services available from the DSPS for campground owners.
- 1:45 pm:** Goodbye everyone! See you at convention in March!  
Thank you for joining us and of course...  
**THANK YOU TO ALL OF OUR OCTOBER HOSTS!**



# Thank you!

If you took any great pictures during this event, we would love for you to send them to [tina@seversonandassociates.com](mailto:tina@seversonandassociates.com) for use in the WACO newsletter!



**John Jaszewski | Owner/Broker - MN & WI**  
**Campgrounds4Sale.com**  
**724 E. Broadway | Winona, MN 55987**  
**507-450-5626**

[john@campgrounds4sale.com](mailto:john@campgrounds4sale.com) | [www.campgrounds4sale.com](http://www.campgrounds4sale.com)





# 2023 Fall Workshop Registration Form

Please be sure to pre-register for this event!

Mail To: PO Box 228 | Ettrick, WI 54627

Email To: [tina@seversonandassociates.com](mailto:tina@seversonandassociates.com), CC:  
[michelle.seversonandassociates@gmail.com](mailto:michelle.seversonandassociates@gmail.com)

You are welcome to bring family and employees to this event. The fee is the same no matter if you have 1 or 20 members from your campground!

## WACO MEMBER FEE:

**\$40 FOR ONE WORKSHOP**

\$75 FOR BOTH SEPTEMBER AND  
OCTOBER WORKSHOPS

## NON-MEMBER FEE:

**\$55 FOR ONE WORKSHOP**

\$105 FOR BOTH SEPTEMBER AND  
OCTOBER WORKSHOPS

**\*\*MEALS & LODGING COSTS ARE NOT INCLUDED\*\***

## Registration Information:

Campground Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Contact Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Number of People Attending In Your Group: \_\_\_\_\_

## Workshop Choices:

- ☐ September Workshop Only
- ☐ October Workshop Only
- ☐ Both September & October Workshops

**Total Amount Due:** \$ \_\_\_\_\_

## Payment Method:

☐ Please Invoice Me

☐ Check Enclosed

Check #: \_\_\_\_\_

Card Type:

☐ MasterCard

☐ VISA

☐ Discover

☐ AmEx

Credit Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_ CVV: \_\_\_\_\_

Billing Zip Code: \_\_\_\_\_



**2023 WACO  
Fall Workshops  
Registration**



**SIGN UP ONLINE & PAY HERE:**

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# Owners Must Undertake the Seven Step Exit Planning Process

*Respectfully Submitted by our Sponsor, Blackhawk Bank*

There is a "recipe" for creating a successful intergenerational transfer. It isn't the only recipe that works, but because it depends on six carefully chosen ingredients, its chances for successful completion are greater than others.

If any of the following six ingredients is compromised, or worse still, missing, the result will change.

- 1. INGREDIENT 1:** Parents must undertake their own Seven Step Exit Planning Process.
- 2. INGREDIENT 2:** The one child active in the business becomes the sole successor owner.
- 3. INGREDIENT 3:** The business transition plan is fair to all children.
- 4. INGREDIENT 4:** Parents have achieved financial security (independent of the future cash flow of the business) before business ownership and control is transferred to the business-active child.
- 5. INGREDIENT 5:** The business-active child has demonstrated the capacity, ability, and willingness to run the business for a significant time period (at least three years) before the parents transfer control and ownership.
- 6. INGREDIENT 6:** There is a back-up plan.

Just as baking bread at sea level is not the same as baking at high altitude, this is not a "one size fits all" recipe. Regardless of altitude, bakers use flour, yeast and water but quantities, temperature and cooking time vary. So too, the recipe here may need to be adjusted to your specific circumstances.

All business sales or transfers are challenging but owners wishing to transfer their businesses to children often find themselves in the middle of their own Desert Storm: your spouse, children (and their spouses) all have opinions about how you should exit—and they are not afraid to share them! If you find yourself in this position, we have one



suggestion: get off the roller coaster. Undertake the process that all savvy owners use to plan a successful exit: The Seven Step Exit Planning Process. In your case, the Process will enable you to craft your exit and take into account the concerns of all family members. Believe it or not, this Process can integrate all points of view into a single, unified strategy. It organizes your priorities and can be easily modified (as illustrated in red below) to reflect additional considerations unique to family business transfers.

## HERE IS THAT PROCESS:

- **Step One:** Establish Parents' Objectives.
- **Step Two:** Determine Company's Value and Cash Flow. Evaluate Business Active Child's contribution to both.
- **Step Three:** Increase Business Value (through Incentive Planning for Key Employee Group and/or Business Active Child)
- **Step Four:** N/A (Sale to Third Party)
- **Step Five:** Transfer to Insider: Design Sale/ Gift of Business Interest to Business Active Child
- **Step Six:** Business Continuity Planning (in case either parents or Business Active Child dies)
- **Step Seven:** Wealth Preservation Planning (Estate and Gift Planning to level the playing field for all children)

Let's look at each Step in more detail.

## STEP ONE

You may have a number of Exit Objectives but you should establish, at the outset, at least these three:

- How you (and your spouse) define Financial Independence;
- How you and your spouse define "fairness" regarding distribution of family wealth (including



the business) among children;

- When you (and your spouse if active in the business) want to leave the business and transfer control according to a timeframe you set.

## STEP TWO

In addition to knowing what you want, you must know what you have (the value of your company) before you can plan your exit. In the transfer of a family business, not only must business value be determined but the business active child's (BAC's) contributions must be considered. Often parents reduce business value by the amount of the BAC's past contributions so that he or she does not pay for his or her contributions to value. Also, a current value can be used as a base so that any future growth in value (if not due to the active parent's efforts) is typically attributed to the BAC. Again, the purpose of this is to keep the BAC from paying for his or her own "sweat equity."

## STEP THREE

Once you know what you want (Step One) and what you have (Step Two) you must think about how you can motivate key employees (including the BAC) to increase the value of the company and remain with the company through the transition.

## STEP FOUR

Step Four is a transfer to an outside third party so it does not apply to family business transfers.

## STEP FIVE

In this Step, you design the transfer ownership to your business active child (and possibly some key employees). This is often accomplished through a combination of gifting and sale, depending on your financial needs and other wishes.

## STEP SIX

It is critical to make contingency plans for what will happen in the business active parent dies before the transfer can be completed. For example, should the business active child receive the business via a buy-sell agreement or bequest at death? Should ownership first transfer to the surviving spouse before an ultimate transfer to the BAC?

## STEP SEVEN

All owners undertake Wealth Preservation Planning but this Step is absolutely critical in the transfer of family companies. It is through estate and gift plan-

ning that parents provide for their non-business active children. The considerations in this Step involve a balancing of the fairness issues that arise in every family transfer.

This is just a brief overview of the first ingredient in a successful family transfer. If you would like to discuss this first ingredient or family transfers in greater detail, [please contact us](#).

*The information contained in this article is general in nature and is not legal, tax or financial advice. For information regarding your particular situation, contact an attorney or a tax or financial professional. The information in this newsletter is provided with the understanding that it does not render legal, accounting, tax or financial advice. In specific cases, clients should consult their legal, accounting, tax or financial professional. This article is not intended to give advice or to represent our firm as being qualified to give advice in all areas of professional services. Exit Planning is a discipline that typically requires the collaboration of multiple professional advisors. To the extent that our firm does not have the expertise required on a particular matter, we will always work closely with you to help you gain access to the resources and professional advice that you need.*

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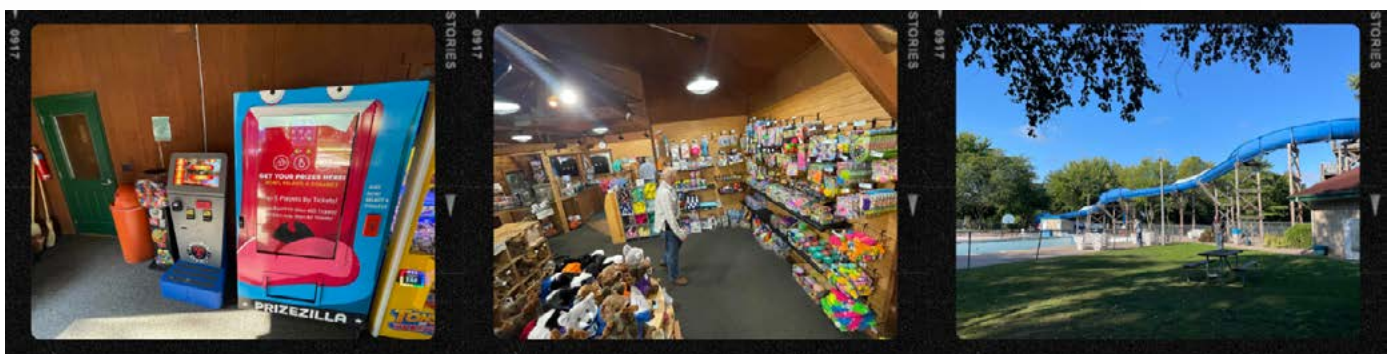
# FREMONT RV CAMPGROUND

Thank  
YOU!

Our Wednesday started with our **FABULOUS** tour guide at Fremont RV, Jenny! The vast property sans-Yogi/Jellystone franchise is going through many renovations including determining what to do with the multiple bodies of water accessible from the park. We look forward to seeing what they do with this massive property under the Equity Lifestyle banner.



Fremont RV Campground uses a unique gaming system that allows campers to redeem points and choose their prizes from a machine - NO STAFF for prize redemption, which was a positive for many parks! Their store is impressive, with a large selection of clothing items, and as you can see, the waterslide at the entrance still makes a huge impression. Thank you for the hayride tour and the delicious breakfast - so welcoming!





# RUSTIC WOODS CAMPGROUND



**Rustic Woods, owned by Todd Fenske & Sue Breitrick, was our second-to-last stop on our Sept Fall Workshop tour. Run by an onsite camp manager, maintenance staff, and kitchen/bar staff. Open year-round in the past, the bar and restaurant will now be closed in the winter months based on a new direction. Preparations to build a new lodge with harvested older trees from the park are in the future, as well as the hopes of restocking the ponds onsite with fish should a Class A Fish Farm license be reissued.**

**Thank  
You!**



# ROSE'S ENCHANTED FOREST CAMPGROUND



**Rose's Enchanted Forest Campground**, owned and managed by the family since 2013, met us with open arms as our last stop on the September tour. The mostly seasonal, beautiful wooded park includes a pavilion for events, "Forest Friends" kids program, and perfect "post office" for communications with their seasonals. We loved the peg board outside the office and the store with just the right amount of necessities and branded items.

The family is working on a 100+ site addition. Our tour included the beginnings of what we're sure will be amazing – we look forward to seeing the progress!

**Thank  
You!**



# WEDNESDAY LUNCH N' LEARN

## DNR/STATE PARK UPDATE

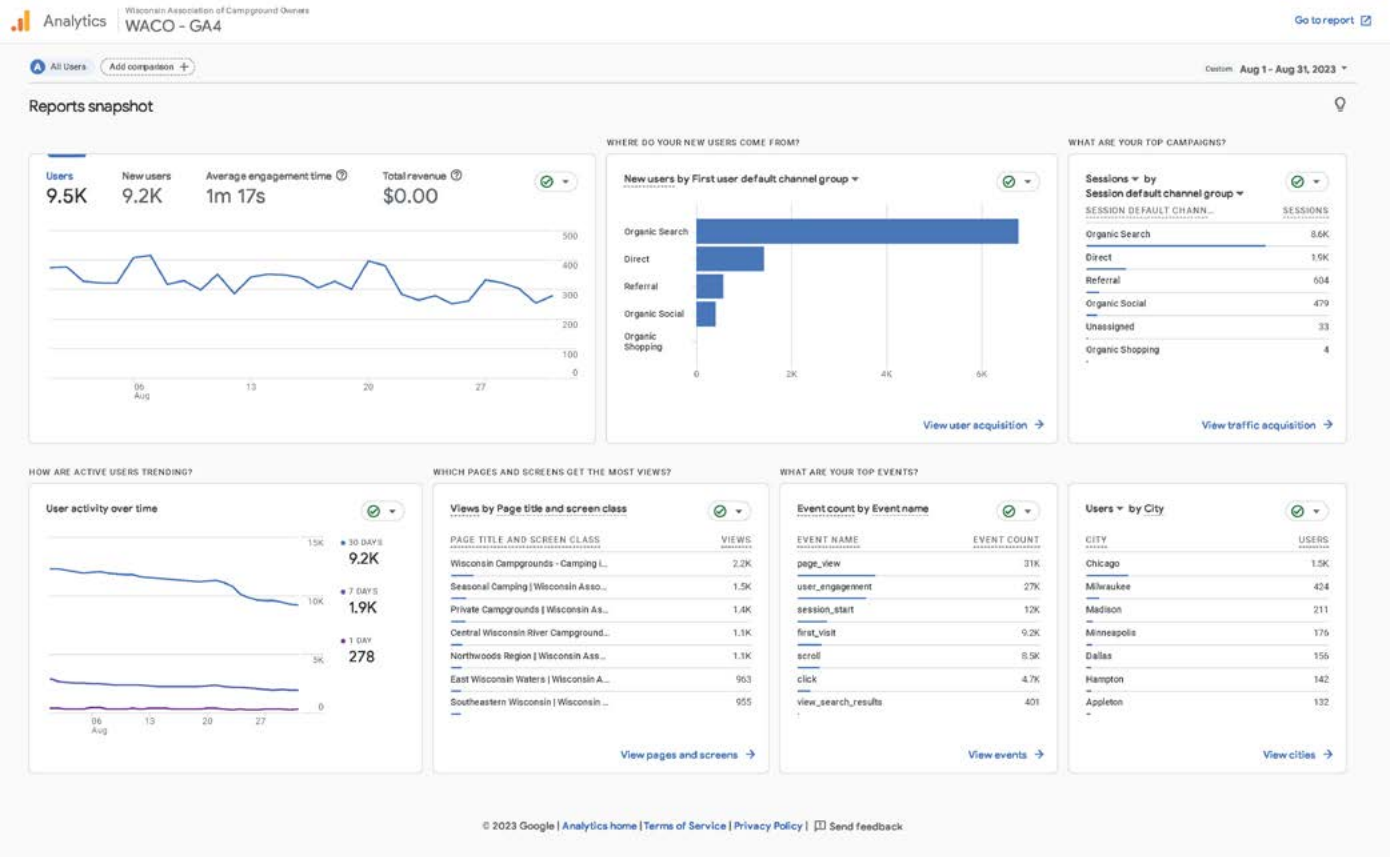
## INSURANCE TRENDS



Eric from Coverra informed our group that we should expect a continued increase in rates based on weather claims and the average 20% loss insurance companies continue to expect from insuring campgrounds. The best way to offset the increased rates is with higher deductibles and putting yourself in the best position possible by keeping up with maintenance and conducting regular inspections for safety. Also, do you have a plan for accidents? If an accident should occur on your campground, having a written process helps navigate claims and keep your park in a better light.

The DNR also sent representatives to discuss the current camping trends in the municipal sector. The group was recently distributed funds for increasing electrical sites onsite at the County and State Parks. We discussed as a group the pros and cons of that, and from what we've heard, the timelines are pretty far out in terms of execution. There was a conversation about the parks also adding sleeping/rustic cabins. WACO will keep an eye on this progress and keep you all updated.





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## Facebook/Instagram Insights

Total FB current likes: 10,219

(+30 from July)

Total IG current followers: 575

(+9 from July)

## Top Facebook Posts in Past 90 Days - August 2023



## Top Instagram Posts in Last 90 Days / August



**15000**  
Lakes



**300**  
Campgrounds



**92**  
Days of Summer



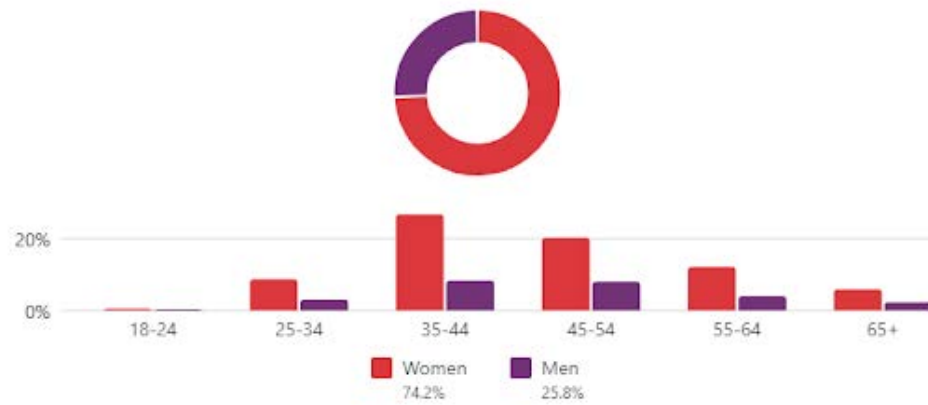
**1**  
Wisconsin

## SOCIAL RELATIONSHIP

Facebook followers ⓘ

10,219

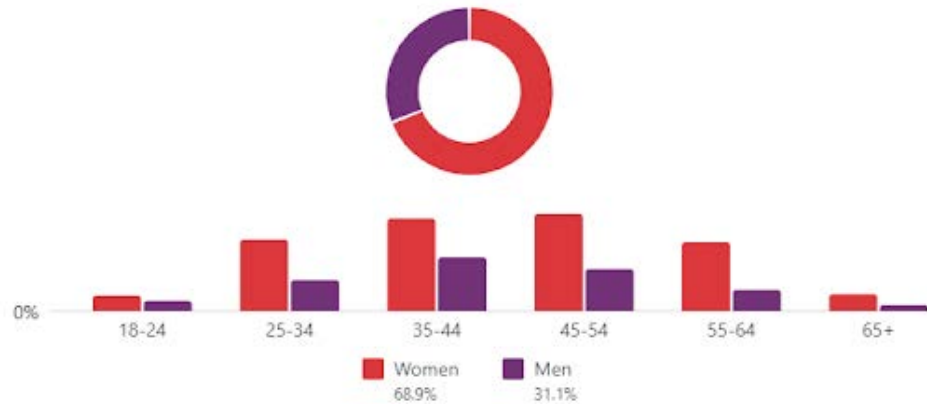
Age & gender ⓘ



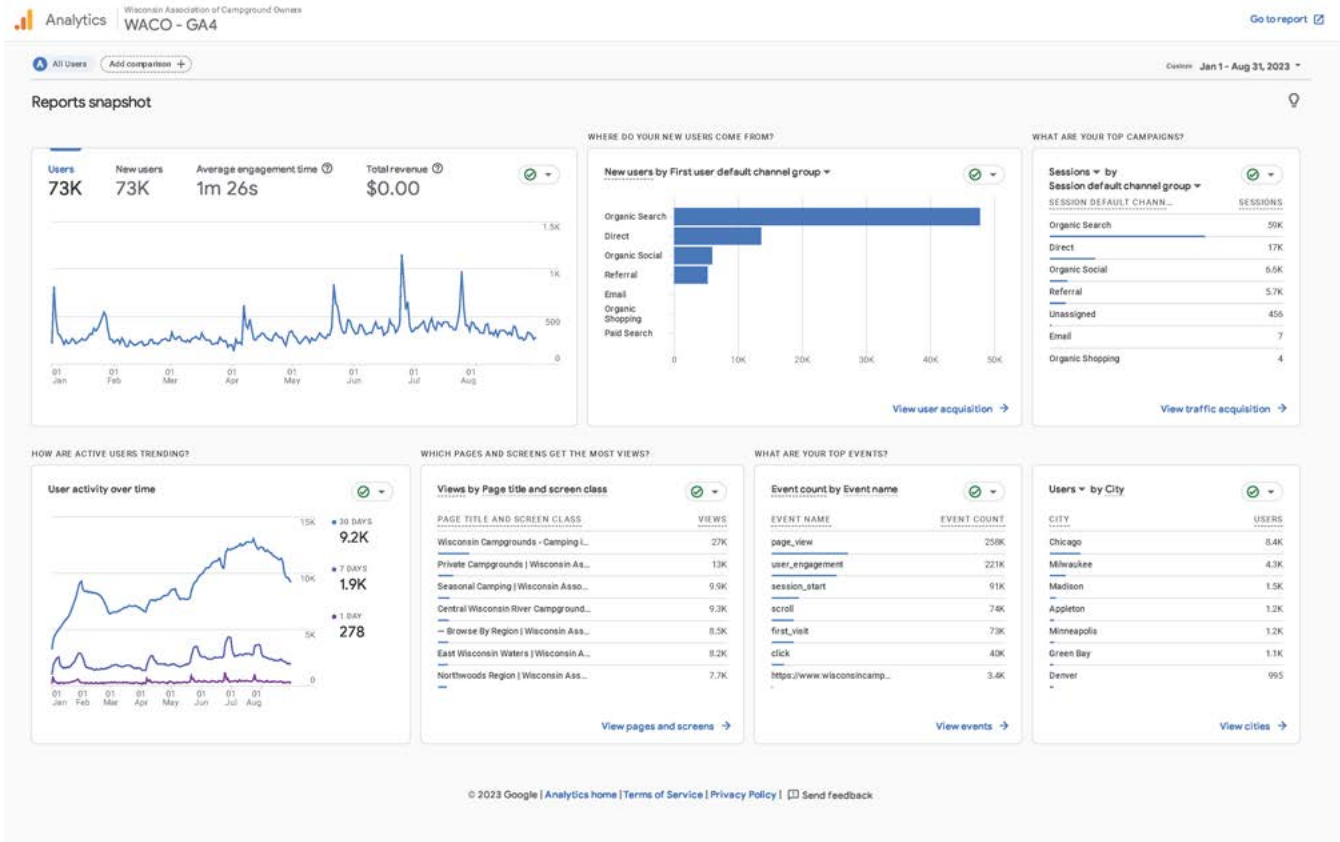
Instagram followers ⓘ

575

Age & gender ⓘ







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



**15000**  
Lakes



**300**  
Campgrounds



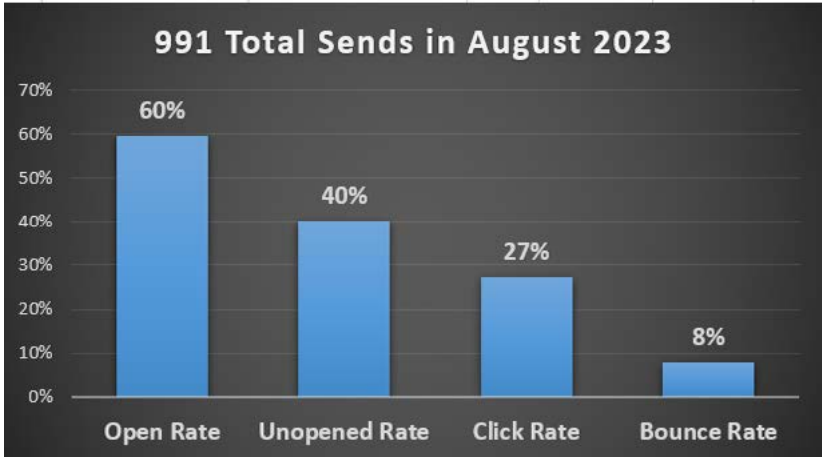
**92**  
Days of Summer



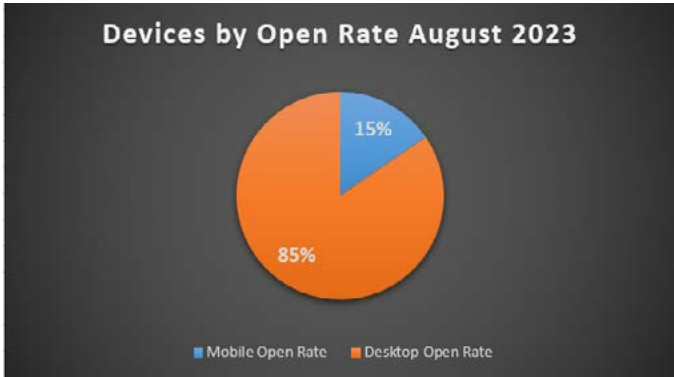
**1**  
Wisconsin

# August 2023 Email Stats

## August 2023 Email Stats



## August 2023 Open by Device



## Top Emails by Open Rate for August 2023

Campaign Name	Sends	Opens	Open Rate	Mobile Open Rate	Desktop Open Rate	Clicks	Click Rate
AFTA - 3 days to go!	88	60	72.30%	27.30%	72.70%	25	30.10%
2023 Membership Renewal - Invoice Corrections	229	141	66.20%	8.80%	91.20%	16	7.50%
2023 Fall Workshop & 2024 Renewal Reminder	229	137	64.90%	12.50%	87.50%	28	13.30%
August 2023 WACO Newsletter	445	253	62.50%	13.10%	86.90%	93	23.00%



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# WACO MEMBERS SUPPORT GBF



## GBF Member Donations 2023 TOTALS FOR YEAR (as of 9/16/23)



Campground	Total Funds Raised
Duck Creek	\$21,880
River Bend RV Resort	\$15,214
Champions Riverside Resort	\$12,450
Rustic Ridge Resort	\$10,370
Wilderness Campground	\$8,325
Chapparal Campground	\$5,565
Rivers Edge	\$5,561
Vista Royale Campground	\$5,000
TJ's Timberline	\$4,230
Yukon Trails / ELS	\$3,518
Scenic Ridge	\$3,500
Kinney Lake Campground	\$3,439
Buckhorn Campground & Resort	\$3,395
Harbor Village	\$3,000
Chetek River Campground	\$2,975
Grand Valley Campground	\$2,940
Hickory Hills Campground	\$2,375
O'Neil Creek Campground	\$2,155
Smokey Hollow	\$2,128
Hitts Wildwood Resort	\$2,065
Buffalo Lake	\$2,048
Jellystone Park Warrens	\$1,840
Stoney Creek	\$1,550
Lake Arrowhead	\$1,404
Spur of the Moment	\$1,100
Oakdale KOA	\$450
Neshonoc Lake / ELS	\$358
Evergreen Campsites	\$255
Blue Bird Family Campground	\$175
Whiskey Creek Family RV Park	\$126
<b>Grand Total</b>	<b>\$129,391</b>

Remember to check this listing for  
accuracy, and email  
[tina@seversonandassociates.com](mailto:tina@seversonandassociates.com) if  
something doesn't look right.





# 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.

 <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>
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 <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>



## WACO OFFICE

PO Box 228

Ettrick, WI 54627

WACO Phone (608) 525-2327

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## Severson & Associates

Phone (608) 525-2323

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

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

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

