



The Dollar\$ and Cents

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Most camp professionals love to talk about the impact of the camp experience on the lives of their participants. Sometimes, these professionals wrestle with the business side of camp, especially in tight economic times! Often what camp directors and administrators need are DATA that allow them to compare their operations information to camps similar to them.

This year, the focus of ACA's business survey was on camp operations information that included revenues, expenditures, weekly fees, profitability, and marketing information (*ACA Business Operations Report: 2012*). While this article highlights some of the key information for day and resident camps, many of the important details are contained in the report, where you can find breakdowns of the day/resident camp information by sponsorship, geographic region, camper days, profit margin, and gross revenues. (The report is located at www.ACAcamps.org/research/improve/2012-business-operations.) These varied lenses provide the camp administrator with solid data that he or she can use to make and justify sound business decisions.

How We Gathered and Reported the Information

A 50 percent stratified random sample of accredited camps was asked to complete the survey mailed during November 2011. Camps were asked to respond based on their 2011 business operations information. In most cases, the average is used in this article, but in some cases, the median (midpoint) is also reported to focus on what might be viewed as "typical" for camps. When you look at the stats, remember that the statistical average is heavily influenced by the extreme differences in the reported information. For example, when resident camps were asked about annual camper days, the average was 13,300; however, the median of 9,300 camper days might be considered more "typical." The higher statistical average reflected the fact that we had several very large camps that each generated more than 40,000 camper days.

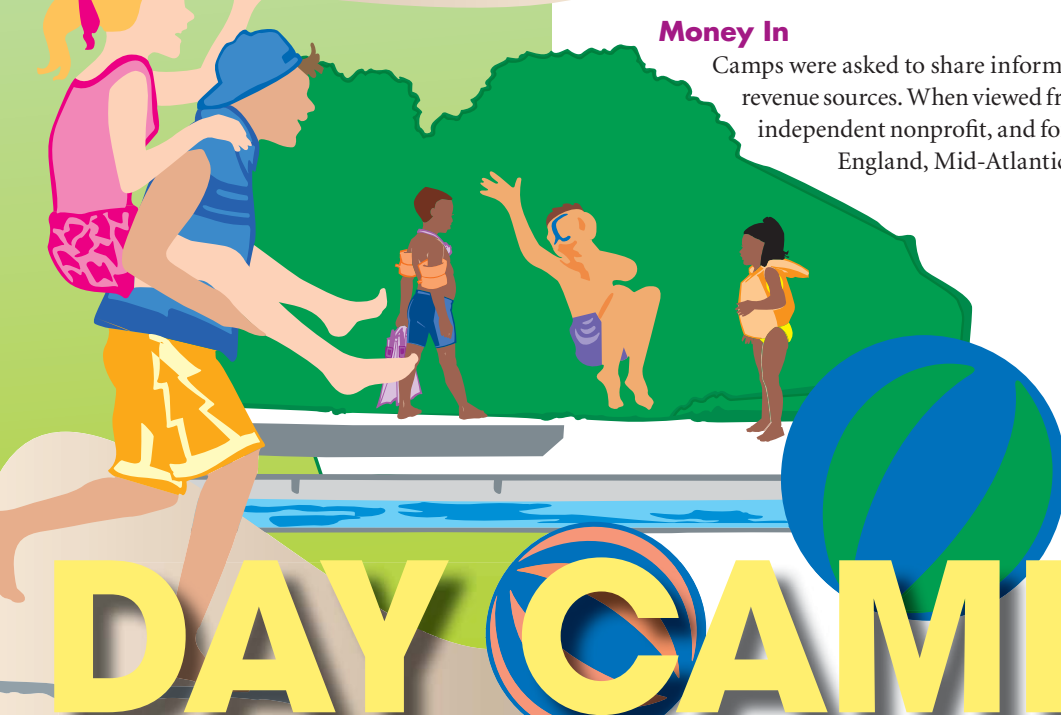
This article highlights aspects of camps' budgets through a series of charts with key messages that emerged from information shared by camp directors. A complete summary of findings, detailed break-outs of specific budget data, and survey procedures can be found at www.ACAcamps.org/research/improve/2012-business-operations.



Money In

Camps were asked to share information about their gross revenues and specific revenue sources. When viewed from sponsorship (agency, religiously affiliated, independent nonprofit, and for-profit camps) and geographic regions (New England, Mid-Atlantic, South, Mid-America, and West), we noted:

- Not surprisingly, both day and resident for-profit camps generated the largest revenues.
- Religiously affiliated resident camps and agency day camps had the smallest gross revenues.
- When viewed regionally, Southern resident camps and Mid-Atlantic day camps had the largest gross revenues.



DAY CAMP

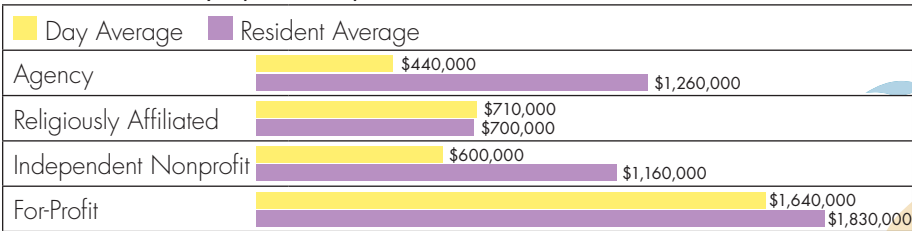
of Operating a Camp

- As expected, camp registrations were the major revenue source, with heavy reliance by day camps on those fees.

Gross Revenues

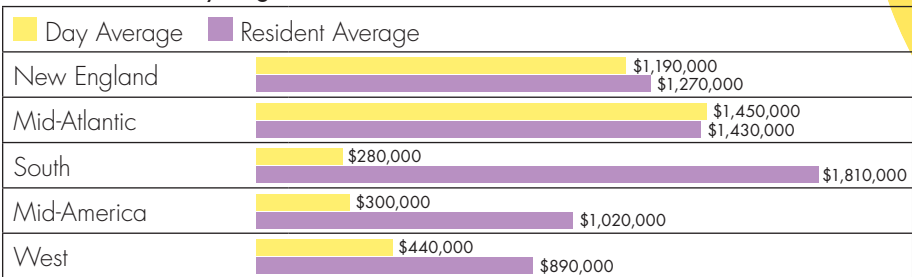
- Day camp: average = \$760,000, median = \$384,000
- Resident camp: average = \$1,250,000, median = \$698,000

Gross Revenues by Sponsorship



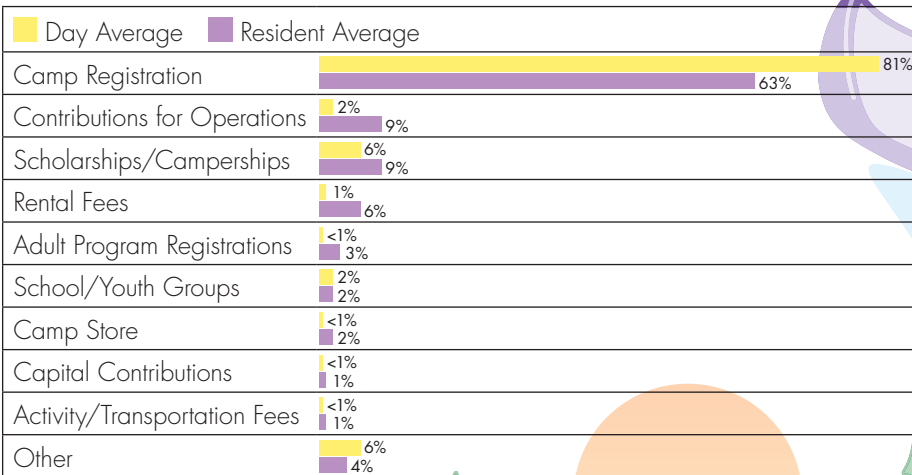
Based on averages

Gross Revenues by Region



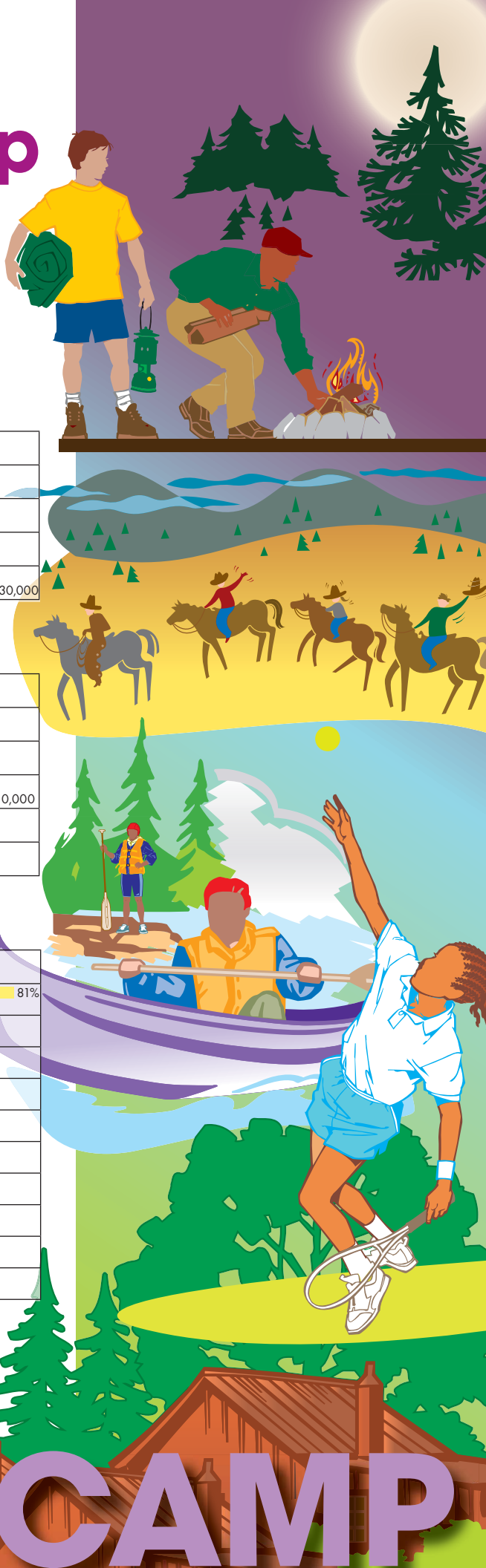
Based on averages

Revenue Sources



Based on averages

RESIDENT CAMP



Average Revenue per Camper Day

- Day camp: average = \$81.90, median = \$51.80
- Resident camp: average = \$103.50, median = \$85.70

Revenue per Camper Day by Sponsorship

	Day Average	Resident Average
Agency	\$57.40	\$70.70
Religiously Affiliated	\$50.00	\$68.70
Independent Nonprofit	\$84.00	\$112.80
For-Profit	\$142.80	\$147.80

Based on averages

Money Out

The expenditures for operating a camp were addressed as a total amount as well as broken out by percentages of the total for specific types of expenses.

- Similar to the revenues, for-profit camps had the greatest expenses for both day and resident camps, followed by agency resident camps and religiously affiliated day camps.
- Total expenses were the cheapest for day camps in the South and Mid-America, while resident camps in the West and Mid-America had the smallest total expenses.
- Interestingly, salaries for year-round employees were a significantly greater percentage of total expenses in day camps, while the percentage of expenses for seasonal employee salaries were identical in day and resident camps.
- While differences were found in specific expenses related to operating a day or resident camp, they were in expected areas such as food, transportation, maintenance, and utilities. Program supplies were the only surprising expense, with day camps having a higher percentage spent than resident camps.

Total Expenditures

- Day camp: average = \$675,000, median = \$327,000
- Resident camp: average = \$1,138,000, median = \$640,000

Total Expenditures by Sponsorship

	Day Average	Resident Average
Agency	\$411,000	\$1,152,000
Religiously Affiliated	\$613,000	\$694,000
Independent Nonprofit	\$504,000	\$1,054,000
For-Profit	\$1,617,000	\$1,645,000

Based on averages

Total Expenditures by Region

	Day Average	Resident Average
New England	\$1,001,000	\$1,136,000
Mid-Atlantic	\$1,245,000	\$1,277,000
South	\$257,000	\$1,751,000
Mid-America	\$270,000	\$941,000
West	\$420,000	\$761,000

Based on averages

Expenditure Details

	Day Average	Resident Average
Salaries (year-round)	35%	20%
Salaries (seasonal)	19%	19%
Food/Beverage (noncamp store)	4%	9%
Program/Supplies	11%	8%
Property (lease)	1%	5%
Maintenance (operational)	2%	5%
Utilities	2%	4%
Maintenance (capital)	2%	4%
Marketing	3%	3%
Transportation	7%	3%
Insurance (general liability)	2%	2%
Reserves	<1%	1%
Professional Development	2%	1%
Debt Retirement	<1%	1%
Camp Store	<2%	<2%
Insurances (workers comp, property, auto, other liability, other)	<5%	<5%
Sales/Property Taxes	1%	<1%
Health Center	<1%	<1%
IT	<1%	<1%
Owner Draw / Sponsor Fees	<1%	<1%
Other Operational Expenses	4%	7%

Based on average percentages

Average Expense per Camper Day

Day camp: average = \$71.20, median = \$47.20

Resident camp: average = \$98.00, median = \$80.00

Expenses per Camper Day by Sponsorship

	Day Average	Resident Average
Agency	\$56.90	\$68.00
Religiously Affiliated	\$44.60	\$67.00
Independent Nonprofit	\$74.10	\$108.00
For-Profit	\$122.80	\$133.00

Based on averages

How Profitable IS Camp?

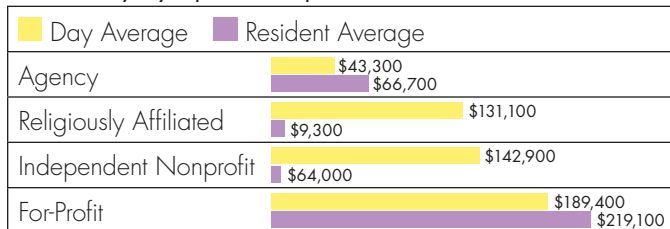
Profitability (revenue – expenses) and profit margins ($[(\text{revenues} - \text{expenses}) / \text{revenue}] \times 100$) were calculated from the data supplied by camps as a way to assess the overall return and “health” of the business. These calculations must be treated with caution, however, because the statistics *may* reflect the philosophical differences of variously sponsored camps. For example, the profitability averages reported by religiously affiliated resident camps and agency day camps were quite low in comparison to their counterparts, which may reflect a business decision around access and using other organizational funds to offset the camp experience for youth.

- In general, day camps were more profitable and had higher profit margins than resident camps.
- In general, for-profit camps demonstrated the highest profitability.
- Agency day camps and religiously affiliated resident camps showed the least profitability.
- Independent nonprofit day camps (17 percent) and for-profit resident camps (10 percent) showed the greatest profit margins.
- Religiously affiliated resident camps were the only camps to show negative profit margins.

Profitability: Revenue – Expenses

- Day camp: average = \$102,100
- Resident camp: average = \$91,500

Profitability by Sponsorship

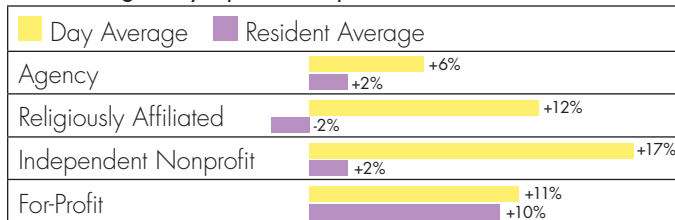


Based on averages

Profit Margins: $[(\text{Revenues} - \text{Expenses}) / \text{Revenue}] \times 100$

- Day camp: average = 10 percent, median = 11 percent
- Resident camp: average = 3 percent, median = 2 percent

Profit Margins by Sponsorship



Based on average percentages

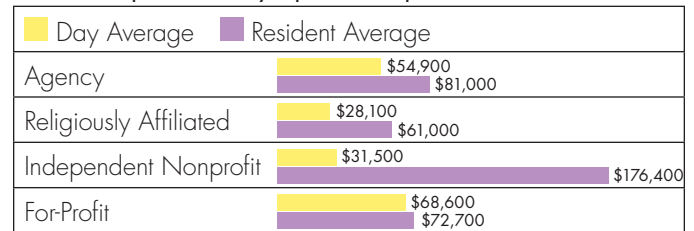
A Snapshot of Scholarships/Camperships

- ACA camps raised over \$216,901,200 in scholarships to help send children to camp.
- Independent nonprofit resident camps generated the most scholarship dollars.
- Religiously affiliated camps raised the fewest scholarship dollars in both day and resident camps.

Campership/Scholarship Dollars Generated by Camps

- Day camp: average = \$46,400, median = \$25,000
- Resident camp: average = \$102,200, median = \$45,000

Scholarship Dollars by Sponsorship

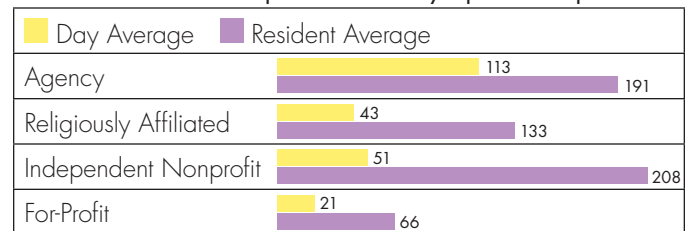


Based on averages

Numbers of Scholarships Awarded

- Day camp: average = 68, median = 35, none = 11 percent
- Resident camp: average = 156, median = 58, none = 5 percent

Number of Scholarships Awarded by Sponsorship



Based on averages

Key Points

The figures presented are based on the averages from information shared by camp administrators. While care needs to be taken with statistical information to be accurately interpreted and taken in context, it can help us provide a picture of the impact of the business of camp on campers and their families, the organization supporting the camp, and even on the community. Every camp has a mission and goals that reflect the underlying philosophy that guides the camp in all aspects of its operation, including its financial operations. It is also worth remembering that sponsorship of the camp, region of the country, camper days, and other camp characteristics can affect the story told by the numbers. However, we can comfortably highlight several key messages that emerged from the recent survey of budget information:

- ACA-accredited camps generate over \$2.8 billion in revenue annually.
- ACA camps helped send 328,000 children to camp.
- About 5.1 million campers have a camp experience in ACA-accredited camps every year.
- Camps, while usually somewhat profitable, are not generating huge profit margins for the owner/operator/organization.

Perhaps the most important take-home message is that for every child that wants a camp experience, there is a camp that can accommodate that child no matter where they live, the needs of the child, or the budget of the family!

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