

GAO

Report to the Chairman, Subcommittee
on National Parks, Recreation, and Public
Lands, Committee on Resources, House
of Representatives

July 2003

PARK SERVICE

Agency Needs to Better Manage the Increasing Role of Nonprofit Partners



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PARK SERVICE

Agency Needs to Better Manage the Increasing Role of Nonprofit Partners

Highlights of [GAO-03-585](#), a report to the Chairman, Subcommittee on National Parks, Recreation, and Public Lands, Committee on Resources, House of Representatives

Why GAO Did This Study

Two types of nonprofit organizations, cooperating associations and friends groups, provide substantial support to the national parks. GAO was asked to report on (1) the number of park units supported by nonprofits and the amount of their contributions, (2) the revenue-generating activities of nonprofits and how they compete with park concessioners, (3) factors that contribute to competition between nonprofits and for-profit concessioners, and (4) how park managers are held accountable for meeting goals for nonprofit financial support.

What GAO Recommends

GAO recommends that the National Park Service (1) require that parks offering commercial sales and services develop Commercial Services Plans, (2) ensure that Commercial Services Plans (a) explain the roles of concessioners and nonprofits in providing visitor services and (b) provide rationale for decisions specifying that nonprofits will provide new visitor services, (3) develop and maintain an accurate list of nonprofit groups serving the parks, and (4) require nonprofits to report key financial information.

The Association of Partners For Public Lands, representing nonprofits, and the National Park Hospitality Association, representing concessioners, agreed with GAO's recommendations. The Department of the Interior did not provide comments on this report.

www.gao.gov/cgi-bin/getrpt?GAO-03-585.

To view the full report, including the scope and methodology, click on the link above. For more information, contact Barry T. Hill at (202) 512-9775 or hillbt@gao.gov.

What GAO Found

Cooperating associations and friends groups help support 347 (90 percent) of our national parks. Their contributions totaled over \$200 million from 1997-2001 and were an important supplement to federal appropriations. These organizations also have additional assets totaling about \$200 million, which could become available for future donation to the parks (see table).

The primary revenue-generating activities of cooperating associations are selling educational materials in park bookstores and providing educational services to park visitors. In contrast, friends groups generally rely on donations and membership dues to generate revenue. Accordingly, only cooperating associations directly compete with concessioners or other local for-profit businesses. In some parks, the sales and services provided by cooperating associations have caused conflicts between park management, the associations, and concessioners.

There are three major factors that contribute to conflicts between associations and concessioners: (1) Park Service policies encourage an expanding reliance on nonprofit organizations; (2) the broad discretion local park managers have in deciding the role and scope of association activities has permitted expanded sales and service activities by cooperating associations; and (3) the agency has a financial incentive to use cooperating associations because they provide a higher return on sales revenue. To minimize conflicts and better ensure that park managers consistently apply agency policies in making decisions about whether and how to use cooperating associations and concessioners, Park Service guidelines call for individual park managers to develop "Commercial Services Plans." However, these plans are rarely developed or used.

In addition, even though one of the agency's key goals is to increase its reliance on partnerships with nonprofit organizations, the Park Service does not have a process for holding local park managers accountable for meeting contribution goals.

Cooperating Associations' and Friends Groups' Contributions by Fiscal Year

Dollars in millions			
Year	Cooperating associations	Friends groups	Total
1997	\$19.0	\$7.7	\$26.7
1998	22.6	15.0	37.5
1999	30.8	13.7	44.5
2000	35.8	16.9	52.7
2001	30.1	17.3	47.4
Total	\$138.3	\$70.6	\$208.8

Source: National Park Service, GAO, Urban Institute, and Guidestar. com. Web site (Philanthropic Research, Inc.).

Notes: Totals may not add due to rounding. Friends group figures represent the two-thirds of groups that responded to a GAO survey, including all groups with revenues over \$25,000.

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Abbreviations

EIS	Environmental Impact Statement
GAO	General Accounting Office
MRFY	Most Recent Fiscal Year
NM	National Monument
NMP	National Military Park
NP	National Park

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United States General Accounting Office
Washington, D.C. 20548

July 18, 2003

The Honorable George Radanovich
Chairman, Subcommittee on National Parks,
Recreation, and Public Lands
Committee on Resources
House of Representatives

Dear Mr. Chairman:

The needs of America's parks are not met with federal dollars alone. Although the national parks are primarily a public responsibility, parks have benefited for many years from other sources of support. In particular, individuals, corporations, and nonprofit organizations have donated time and money to enhance the U.S. National Park Service's mission of promoting and protecting the parks.

Because federal funding for the Park Service has not kept pace with such needs as visitor services and maintenance requirements,¹ the Congress and the Park Service are seeking expanded funding from other sources. One such source, the Recreational Fee Demonstration Program,² allows parks to charge and retain visitor recreation fees. Similarly, the Park Service is attempting to increase the support it receives from nonprofit organizations and for-profit businesses—concessioners—that provide merchandise and services to park visitors under Park Service contracts. To help accomplish this objective, the Park Service has established agencywide and park-specific plans and goals that encourage local park managers to work with these organizations to increase the donations and services provided by nonprofits as well as the fees paid to the Park Service by concessioners. Some concessioners are concerned that these park initiatives are resulting in nonprofit organizations expanding into sales and services that have traditionally been provided by concessioners.

¹U.S. General Accounting Office, *National Parks: Difficult Choices Need to Be Made About the Future of the Parks*, [GAO/RCED-95-238](#) (Washington, D.C.: Aug. 30, 1995); and U.S. General Accounting Office, *National Park Service: Efforts to Identify and Manage the Maintenance Backlog*, [GAO/RCED-98-143](#) (Washington, D.C.: May 14, 1998); and The National Parks Business Plan Initiative, a partnership of the National Parks Conservation Association and the National Park Service, 2001.

²The Congress established the recreational fee demonstration program in 1996. It has provided over \$900 million in additional revenue to parks since that time.

In this context, you asked us several questions about the scope and roles of the two most common types of nonprofit organizations that work with the parks: cooperating associations and friends groups. Cooperating associations support parks by providing educational services to park visitors largely through sales and information assistance at bookstores. Friends groups support park operations by raising funds for specific park projects such as construction and maintenance projects. In addition, both cooperating associations and friends groups provide volunteer services such as maintaining trails and painting historic structures. As agreed with your office, we are reporting on (1) the number of national park units supported by cooperating associations and friends groups and the amount of contributions these groups made to the parks, (2) the revenue-generating activities of cooperating associations and friends groups and the extent to which these activities compete with park concessioners, (3) factors that contribute to competition and potential conflicts between nonprofits and concessioners, and (4) how local park managers are held accountable for meeting agency goals for nonprofit financial contributions. In addition, you asked that we cite the specific statutory authorities for nonprofit operations in national parks.

Our work involved the development of an original database that is based in part on a GAO survey of friends group organizations working with parks throughout the system. We obtained financial information on about two-thirds of the friends groups queried, including all of those with annual revenue over \$25,000 that were required to file tax reports. Among other things, the database we compiled includes the name, location, park affiliation, and contribution amounts of every cooperating association and each friends group that responded. To help determine if, and how, nonprofit organizations compete with for-profit businesses serving park visitors, we visited six parks that have partnerships with such organizations.³ These parks were selected based on the scale of their nonprofit and concession operations and, in two cases, because of known concessioner concerns about the activities of nonprofit organizations in those parks. Details of the scope and methodology of our review are presented in appendix I.

³The six parks we visited were the Badlands National Park, South Dakota; Fort Sumter National Monument, South Carolina; Gettysburg National Military Park, Pennsylvania; Grand Canyon National Park, Arizona; Yellowstone National Park, Wyoming; and Yosemite National Park, California.

Results in Brief

Cooperating associations and friends groups directly support 347 (90 percent) of the 385 units that comprise the national parks system. From 1997 through 2001, these organizations have contributed over \$200 million to affiliated parks for educational purposes. These nonprofits also donated substantial amounts of volunteer services for trail maintenance, staffing visitor information kiosks, cleaning campgrounds, and other similar activities. Over these 5 years, financial contributions from cooperating associations totaled about \$138 million, increasing from about \$19 million in 1997 to \$36 million in 2000, but dropping to \$30 million in 2001. Although not inclusive of all friends groups, the financial information we obtained from tax data and groups responding to our survey shows contributions totaling about \$71 million over 5 years, steadily increasing from about \$8 million in 1997 to over \$17 million in 2001. In addition to the contributions already made to parks, cooperating associations and friends groups hold some assets in reserve. These additional assets, totaling about \$200 million in 2001, include endowments, investments, and property and are potentially available for future donations to the parks.

Of the two types of nonprofit organizations, only cooperating associations sell merchandise or engage in other revenue-generating activities within parks that compete with park concessioners. At 84 of the 323 parks where they are present, cooperating associations sell merchandise or provide services that are the same as or similar to those offered by concessioners. In contrast, friends groups do not compete for business with concessioners because they generally do not raise funds by selling merchandise within parks or by providing visitor services but by soliciting donations from individuals or organizations. At 3 of the parks we visited—the Grand Canyon National Park (NP), Gettysburg National Military Park (NMP), and Fort Sumter National Monument (NM)—competition between the cooperating associations and concessioners or other local businesses led to conflicts. For example, Grand Canyon NP officials allowed the local cooperating association to sell visitor convenience items like film and disposable cameras. In letters to the park management, park concessioners asserted that permitting these sales is inconsistent with Park Service guidelines because cooperating association sales are supposed to be limited to educational or interpretational merchandise. The concessioners believe that this situation provides for unfair competition from a nonprofit organization. Competition between cooperating associations and concessioners was not a problem at the other three parks we visited. In fact, at two parks these organizations collaborated to meet visitor needs.

There are three factors that contribute to competition and occasional conflicts between cooperating associations and concessioners. First, the Park Service's goal of increasing the amount of financial contributions from cooperating associations provides for inherent conflicts between the associations and concessioners. To increase contributions, cooperating associations must increase the revenue they generate from park visitors, just as concessioners do. One way of doing this is for cooperating associations to expand their sales and services into areas traditionally supported by concessioners. Indeed, at 3 of the 6 parks we visited this is already occurring. Second, the Park Service gives local park managers broad discretion to decide whether nonprofit organizations and concessioners are permitted to operate at a park. Park managers also decide the kind of sales and services that are permitted by cooperating associations and concessioners. Sometimes the rationale for these decisions is not clear and this contributes to conflicts among park management, cooperating associations, and concessioners. Third, there are financial incentives for park managers to use cooperating associations instead of concessioners in instances where either one could provide needed services. For example, at the Grand Canyon, the park received about 36 percent of cooperating association gross revenue compared to about 4 percent of gross revenue from concessioners. To minimize conflicts and better assure that park managers consistently apply agency policies in making decisions about whether and how to use cooperating associations and concessioners, Park Service guidelines call for individual park managers to develop "commercial services plans." Among other things, these plans are intended to reduce conflicts by clarifying their respective roles and responsibilities within a park. However, only 3 of the 84 parks where both cooperating associations and concessioners sell merchandise have developed commercial services plans. According to Park Service officials, these plans are rarely used because resource limitations within the agency have relegated them to a low priority.

The Park Service does not have a process for holding local park managers accountable for meeting nonprofit contribution goals. Even though one of the agency's key goals is to increase its reliance on partnerships with nonprofit organizations, the Park Service does not collect the information needed to measure either the agency's or local park managers' reliance on these groups or to establish contribution goals and measure progress in meeting these goals. For cooperating associations, the Park Service collects only aggregate information on the amount of contributions. Even though individual parks have specific goals for increasing the amount of contributions made by cooperating associations, the Park Service does not

consistently or systematically track contributions on a park-by-park basis. For friends groups, the Park Service does not collect any information on the amount of contributions made to parks—either in the aggregate or on a park-by-park basis. In fact, the Park Service does not maintain an accurate, up-to-date list of friends groups currently working with the agency or the specific parks that they serve. Lacking this basic management information, the agency is unable to establish meaningful goals for local park managers and cannot monitor friends group contributions on an agencywide or park-by-park basis. Park Service and nonprofit officials expressed concern that collecting and reporting detailed information on the amount of nonprofit financial contributions made to parks could lead to offsetting reductions in congressional appropriations made available to the agency.

This report contains recommendations directed at minimizing conflicts between the Park Service, concessioners, and cooperating associations as well as for improving the agency's accountability in managing nonprofit contributions. The Association of Partners For Public Lands, representing park cooperating associations and friends groups, and the National Park Hospitality Association, which represents park concessioners, agreed with our recommendations. We also requested comments from the Department of the Interior but none were provided.

Background

The National Park System is a network of natural, historic, and cultural treasures. The system's 385 park units include 56 areas that are formally titled "national parks," as well as many other designations.⁴ As the network's federal manager, the National Park Service is charged with conserving "the scenery and the natural and historic objects and the wild life therein and to provide for the enjoyment of the same in such manner and by such means as will leave them unimpaired for the enjoyment of future generations." In short, the agency has the difficult task of balancing resource protection with providing for appropriate public use, including meeting the needs of nearly 300 million park visitors each year—responsibilities that entail considerable management and financial challenges.

⁴National park system units include national parks, as well as numerous military parks, national monuments, national historic sites, recreation areas, and many other designations. In this report we use the terms parks or national parks to encompass all units of the national park system regardless of designation. Several units were added to the park system since 2001; these units were not included in our study.

To manage this diverse system, the 385 park units are arranged within seven regional offices. These offices offer administrative or specialized support not always available at the local parks. However, the true hub of the system's management is the park superintendent. Superintendents oversee each park unit, and the agency relies heavily on their judgment for most decisions affecting local park operations. For financial support, the Park Service depends primarily upon federal funding. The agency's fiscal 2003 annual appropriation totaled over \$2 billion, supplemented by financial support from admission and user fees collected at park sites, franchise fees paid by over 600 park concessioners, and private donations. Nonetheless, federal funding has not kept pace with increasing responsibilities. Accordingly, the Park Service has launched several initiatives seeking expanded supplemental support, including one promoting increased partnering with nonprofit and other private organizations.

Nonprofit organizations have a long history of partnering with the Park Service. Since the agency was created in 1916,⁵ the Park Service has developed partnerships with nonprofit organizations, as well as for-profit concessioners, to help serve its mission. These partners supply important financial and nonfinancial assistance, in effect, supplementing congressionally appropriated funds available for park use. The Park Service is authorized by statute to accept donations and to enter into agreements with nonprofit organizations and other fundraising partners.⁶

The two types of nonprofit partners discussed in this report are cooperating associations and friends groups. Cooperating associations are corporate entities with boards of directors and an executive director responsible for day-to-day management. The Park Service requires that cooperating associations operate as tax-exempt organizations⁷ and

⁵Act of August 25, 1916, 39 Stat. 535 (commonly referred to as the National Park Service Organic Act).

⁶See appendix II for information on the key statutes authorizing donations and agreements.

⁷Cooperating agreements require associations to obtain tax-exempt status under section 501(c)(3) of the Internal Revenue Code. This section provides that organizations granted tax-exempt status must operate exclusively for charitable, religious, or educational purposes. As tax-exempt organizations, associations enjoy certain benefits that for-profit organizations do not. In particular, tax-exempt organizations are required to pay federal income taxes only on unrelated business income. They are also exempt from many state and local taxes, under state law.

employs a standardized cooperating association agreement identifying the specific federal statutes (see app. II) and agency policies that govern agency and association responsibilities. There is no specific legal definition or federal statute for friends groups; most are local volunteers organized for a specific purpose or interest in a particular park. The Park Service does not require friends groups to operate as tax-exempt entities or to have formal partnership agreements with the agency, unless these groups raise funds for the parks. Moreover, the Park Service does not have a standard agreement governing friends group operations or specific policy guidance for friends groups. Guidelines for park fund-raising activities are the primary source of park policy covering friends group activities. Although other nonprofit organizations also provide services and conduct commercial activities, such as guided hiking and rafting trips at park sites, these organizations are not included in this review.

Park concessioners are a third type of Park Service partner discussed in this report. Concessioners provide such services as lodging, food, and guided services, and sell merchandise at park stores. Generally, concessioners are private, for-profit entities. Concessioners operate under Park Service contracts or permits that require them to pay a franchise fee to the park where they operate and that specify agency oversight functions and concessioner responsibilities.

Parks' Reliance on Nonprofits Is Substantial and Increasing

Cooperating associations and friends groups support 90 percent of the nation's 385 national parks. Parks are increasingly reliant on support from these organizations; contributions from these organizations went from about \$27 million in fiscal year 1997 to over \$47 million in fiscal year 2001, totaling over \$200 million during this period. In addition, cooperating associations and friends groups have accumulated funds and other assets—such as land, buildings, and equipment—worth more than \$200 million that could become available for future park donations. Nonprofits also provide considerable nonfinancial assistance such as volunteer services.

Nonprofit Organizations Operate in Most Parks

A cooperating association or a friends group supports park programs and operations in 347 (90 percent) of the nation's 385 national parks. Of the 347 parks, 136 have both types of nonprofit organizations, 187 have only a cooperating association, and 24 have only a friends group (see table 1).

Thus, cooperating associations support about 84 percent of the nation's parks and friends groups support about 41 percent.

Table 1: Parks Served by Nonprofit Organizations

Organization	Parks served	Percentage of all parks
Cooperating association or friends group	347	90
Cooperating association & friends group	136	35
Cooperating association only	187	49
Friends group only	24	6

Source: National Park Service and GAO.

The Park Service does not maintain an accurate database of friends groups or complete financial information on cooperating associations working with the parks. As a result, we constructed a database using existing Park Service data, tax records that are available on nonprofit organizations, and friends group responses to a GAO survey. Appendix III lists each national park that is affiliated with a cooperating association and/or friends group.

Since 2001, an estimated 215 nonprofit groups—66 cooperating associations and 149 friends groups—have worked with 347 parks across the country. Cooperating associations often serve multiple parks while friends groups are typically associated with a single park.⁸ Table 2 shows the number of each type of organization and the number of parks served.

Table 2: Number of Nonprofit Organizations Serving National Parks

Type of organization	Number of organizations	Number of parks served
Cooperating association	66 ^a	323
Friends group	149	160

Source: National Park Service and GAO.

^aIn 2001, 2 associations merged, reducing the number of such organizations to 65; however, Park Service 2001 data reports were for 66 organizations.

⁸Six National Park Foundation friends groups were recently created and these are an exception. These six groups are associated with 49 parks.

Moreover, much of the support provided by nonprofit organizations is concentrated in a few large cooperating associations that serve many different parks. As table 3 shows, 5 cooperating associations serve about 58 percent of all 385 national parks, or 70 percent—225 of 323—of all parks served by cooperating associations.

Table 3: Parks Served by Five Cooperating Associations

Cooperating association	Number of parks served	Percent of all national parks
Eastern National	127	33
Western National	56	15
Alaska Natural History	19	5
Parks and History	14	4
Northwest Interpretive	9	2
Totals	225	58

Source: National Park Service and cooperating associations.

One of the key characteristics of these large cooperating associations that serve multiple parks is that they have the ability to serve smaller, less visited park units that might not be able to otherwise provide bookstores or educational services. For example, Eastern National operates some bookstores as an educational service to visitors even though the stores are not profitable. Eastern National can do so because it operates at 127 parks and shares money from its more profitable locations with its less profitable locations. This shared donation approach allows the association to operate bookstores at small locations like the Charles Pinckney National Historic Site (29,272 visitors in 2001) that are not as commercially viable as other parks. On average, as table 4 shows, the five large cooperating associations operate in parks with lower visitation and operating budgets than other associations.

Table 4: Comparison of Average Recreational Visitation and Operating Budgets in Parks Served by Five Largest Versus All Other Cooperating Associations

Dollars in millions

Cooperating association category	Parks served by associations		Average park visitation ^a		Average park operating budget (FY 2003)
	Number	Percent	Number	Percent	
Largest (5)	225	70	783,000	65	\$3.9
All others (61)	98	30	932,000	35	8.8
All 66 associations	323	100	828,000	100	5.4

Source: National Park Service and GAO.

^aWe used calendar year 2001 visitation data because they were available in electronic form from the National Park Service's Statistical Abstract for 2001.

Nonprofit Financial Contributions Have Dramatically Increased

Nonprofit contributions to the park system doubled from fiscal years 1997 through 2000, before dropping in 2001. Specifically, as table 5 shows, the total contributions by cooperating associations and those friends groups for which we were able to obtain data rose from about \$27 million in 1997 to about \$53 million in 2000, before dropping to about \$47 million in 2001. Cumulatively, these contributions are substantial. Cooperating associations and friends groups contributed over \$200 million to support park programs and projects from 1997 through 2001. Table 5 also shows that revenues from both types of nonprofit organizations followed a pattern similar to that of contributions, increasing from about \$110 million in 1997 to about \$178 million in 2000, but dropping to \$148 million in 2001. The decrease in contributions and revenues in 2001 may be related to decreased park visitation or other negative commercial effects following the terrorist attacks of September 11, 2001, as agency officials speculate, or to the general economic downturn and corresponding reduction in charitable giving that has occurred across the United States. In addition, during the 1997-2001 fiscal year period, the Golden Gate National Parks Association made large contributions.⁹ These varied considerably from year to year and help explain the fluctuation in cooperating association contributions (see app. IV).

⁹The Golden Gate Parks Association became the Golden Gate Parks Conservancy on March 1, 2003.

Table 5: Cooperating Associations' and Friends Groups' Revenue and Contributions by Fiscal Year

Dollars in millions

Fiscal year ^a	Contributions			Revenue		
	Cooperating associations ^b	Friends groups ^c	Total	Cooperating associations	Friends groups ^c	Total
1997	\$19.0	\$7.7	\$26.7	\$89.4	\$20.3	\$109.7
1998	22.6	15.0	37.5	99.5	43.0	142.5
1999	30.8	13.7	44.5	110.4	55.8	166.3
2000	35.8	16.9	52.7	121.2	56.4	177.6
2001	30.1	17.3	47.4	108.8	39.2	148.0
Total	138.3	70.6	208.8	529.2	214.8	744

Sources: National Park Service, GAO, Urban Institute, and Guidestar.com Web site (Philanthropic Research, Inc.).

Note: Totals may not add due to rounding.

^aFor cooperating associations, the fiscal year corresponds with the federal fiscal year, as per Park Service reporting requirements. For friends groups, the fiscal year corresponds with each group's tax year or, if tax statements were not available, to the year corresponding to financial statements.

^bAssociation financial contributions include a dollar value assigned to information assistance that association staff provide to visitors. The Park Service allows cooperating associations to claim up to 50 percent of association sales staff salaries for information assistance provided to park visitors. In 2001, 25 percent (\$7.4 million) of association contributions were for information assistance provided by sales staff.

^cFriends group figures represent the two-thirds of the active groups we identified.

Although contributions and revenues from both cooperating associations and friends groups increased considerably over the 5-year period, the increase in friends group contributions and revenues is most dramatic. This increase may be explained by recent increases in the number of friends groups as well as by the relative newness of friends groups compared to cooperating associations. According to Park Service data, the number of cooperating associations changed little from 1996 to 2001, rising from 64 to 66 and then dropping to 65 as 2 associations merged. In contrast, friends groups are recent additions to the park scene and are expanding more rapidly throughout the park system. While the Park Service does not have historical data on friends groups, in the six parks we visited the years of incorporation for friends groups operating in these parks generally ranged from 1988 to 2001, with only one dating to 1959. By comparison, the years of incorporation for cooperating associations ranged from 1923 to 1961 (see table 6). Moreover, while the median date of incorporation for associations also is 1941, the median incorporation date for the friends groups is 1995. Contributing to the establishment of new friends groups is recent legislation that directed the National Park Foundation to design a program fostering fund-raising at individual park units and specified that program implementation include assisting in the creation of local nonprofit groups.¹⁰

¹⁰The National Park Foundation has established 6 new friends groups serving 49 parks as authorized in section 701 of the National Parks Omnibus Management Act of 1998 (Pub. L. No. 105-391, 112 Stat. 3497, 3520 (1998)).

Table 6: Incorporation Dates at Six Parks

Park	Date of incorporation	
	Cooperating association	Friends group
Badlands NP	1961	None
Fort Sumter NM	1948	2001
Gettysburg NMP	1948	1959, 1989, 1998 ^a
Grand Canyon NP	1932	1995
Yellowstone NP	1933	1996
Yosemite NP	1923	1988

Source: Guidestar.com Web site (Philanthropic Research, Inc.).

^aThree friends groups are affiliated with Gettysburg NMP: Gettysburg Battlefield Preservation Association (1959), Friends of the National Parks at Gettysburg (1989), and Gettysburg National Battlefield Museum Foundation (1998).

The importance of nonprofit support varied considerably across parks. For example, Golden Gate NP received over \$10 million in aid in fiscal year 2001, the highest contribution by a cooperating association that year, while Voyageurs NP received \$3,233 from its cooperating association, the lowest financial contribution to a park that year. Similarly, one friends groups affiliated with the Statue of Liberty NM contributed over \$8 million to the park, while 34 friends groups reported zero financial contributions to their affiliated parks in fiscal year 2001.¹¹ Appendixes IV and V provide detailed revenue and contribution information for cooperating associations and friends groups, respectively.

Nonprofits Have Additional Assets That Are Available for Future Donation

In addition to the financial contributions they make to parks each year, cooperating associations and friends groups also hold over \$200 million in accumulated net assets that are potentially available for future contributions to parks. According to tax data for 2001, friends groups retained over 60 percent of these accumulated assets. More precisely, the net assets of friends groups totaled \$125 million in 2001, according to data collected for over two-thirds of the groups, including the largest friends groups (see app. V). In comparison, net assets held by cooperating associations, according to 2001 tax data, were \$78 million (see app. IV). These assets represent the accumulated monetary assets (such as cash,

¹¹According to data from 102 friends groups from GAO survey, Urban Institute, and Guidestar.com Web site (Philanthropic Research, Inc.).

stocks, or bond investments) and nonmonetary assets (such as land, buildings, and equipment) of the organizations. The monetary component of these assets often consists of restricted and unrestricted accounts. Restricted accounts typically represent funds that have been earmarked for specific future projects, such as a park construction project or an endowment to fund future maintenance costs of a capital project. Unrestricted accounts usually represent funds that are currently available for any expenses related to a park project. For example, the friends group associated with Acadia NP has net assets of about \$14 million, including \$13 million in restricted accounts for 2001. The funds in the restricted accounts are for such things as an endowment to fund future maintenance of the carriage road in Acadia NP and an endowment to support future Acadia Youth Conservation Corps activities in the park. Further, information we obtained based on available tax records from 1998 through 2000 indicates that friends groups are adding substantial amounts to their accumulated assets each year. Specifically, they retain about 40 percent of their revenue or about \$20 million annually.

Nonprofit Organizations Provide Nonfinancial Support to Parks

In addition to contributions of funds, buildings, equipment, and other assets, cooperating associations and friends groups also provide volunteer services that are of considerable value. Nonprofit members of both cooperating associations and friends groups recruit and organize volunteers for park projects and promote support for parks in local communities. Some friends groups, such as the Appalachian Trail Conference, make little if any direct financial contributions but have a substantial volunteer base engaged in volunteer stewardship programs at the parks. The Appalachian Trail Conference reported that its 4,500 volunteers contributed 187,475 hours to trail work in fiscal year 2000. The exact number of volunteers for all park-affiliated nonprofit organizations is not known. However, many groups have thousands of members and volunteers. Of these, the Statue of Liberty-Ellis Island Foundation, Inc., is the largest friends group donor within the national park system and has close to 160,000 members; other groups responding to our friends group survey averaged 3,700 members and volunteers. Table 7 provides examples of nonfinancial contributions made by selected nonprofit organizations.

Table 7: Examples of Nonfinancial Assistance Provided by Nonprofit Organizations

Organization	Nonfinancial assistance
Friends of Acadia	Contributed about 8,000 volunteer hours for trail and carriage road maintenance in 2000.
Golden Gate National Parks Association	Organized school children and other volunteers to help plant 100,000 native plants. Over 10,000 volunteers participated in association projects during 2001.
Blue Ridge Parkway Foundation	Over 30 foundation volunteers participated in repairing trails as part of a trail maintenance vacation week in 2001.
Friends of the Great Smoky Mountains National Park	On an ongoing basis, its volunteers assist with the search for new species in the park, including collection, sorting, and identification.
Friends of the National Parks at Gettysburg, Inc.	On designated days in June and September 2001, over 200 volunteers painted fences and historic structures, removed brush, and rebuilt historic fence lines.

Source: Cooperating associations and friends groups.

In addition to volunteer service, at least two nonprofit organizations are legislatively authorized to provide operational and management services in parks. Specifically, the Theodore Roosevelt Inaugural Site Foundation was authorized in 1980¹² to assist the Secretary of the Interior in “the operation, maintenance, management, development and interpretation of the Theodore Roosevelt Inaugural National Historic Site.”¹³ More recently, The Island Alliance, a private nonprofit organization, was designated by the Congress as a financial support partner for the Boston Harbor Islands Recreation Area, a unit of the national park system established in 1996.¹⁴

¹²Pub. L. No. 96-607, 94 Stat. 3541 (1980).

¹³The Theodore Roosevelt Inaugural Site Foundation receives a portion of its funding through government grants to carry out its statutorily authorized management responsibilities.

¹⁴The Island Alliance reports that it is the “first and only private nonprofit organization formally designated by the Congress as a partner in the development of a new national park with the specific responsibility of raising and generating monies from the private sector.” Pub. L. No. 104-333, 110 Stat. 4232 (1996) established the Boston Harbor Islands Recreation Area and specified that the park should be managed in collaboration with nonfederal groups.

Revenue-Generating Activities of Cooperating Associations Sometimes Compete with Those of Park Concessioners

The primary revenue-generating activities of cooperating associations are selling educational materials in park bookstores and providing educational services to park visitors. These activities, together with growing association sales of visitor convenience items such as film and disposable cameras, are responsible for 90 percent of association revenue. At many of the parks with cooperating associations, concessioners also provide park-related merchandise for visitor consumption, as well as visitor services and convenience items. Generally, the educational attributes associated with association sales and services distinguish them from concessioner sales and services. However, this is not always the case. In fact, in three of the six parks we visited, competition between cooperating associations and concessioners or local businesses led to conflicts. In contrast, friends groups generally do not compete with concessioners because they rely primarily on donations and membership dues to generate revenue.

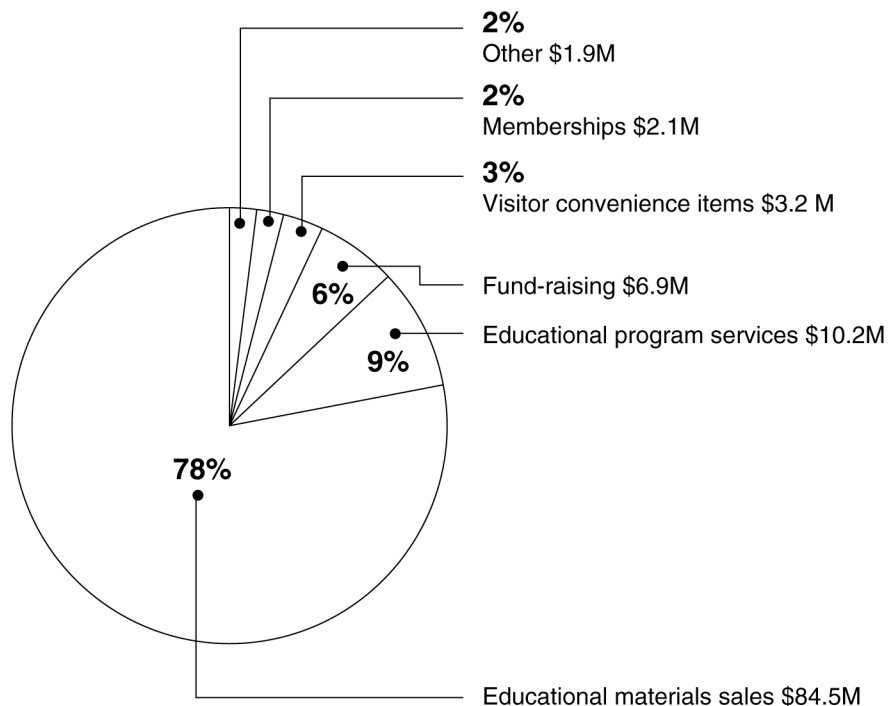
Selling Educational Materials and Providing Services Are the Main Revenue-Generating Activities of Cooperating Associations

Cooperating associations exist to support the educational, scientific, historical, and interpretive activities of the National Park Service. Accordingly, association activities are intended to provide the public with educational materials related to the parks and to generate revenue for other association programs and activities that support the agency. Associations support park programs by making direct purchases on behalf of the parks and by providing funds for use by park staff. Typically, each park has a standard agreement with an affiliated cooperating association. This agreement documents and clarifies the association's scope of responsibility and permitted activities and is often supplemented to address association services specific to a park. Local park managers are responsible for overseeing association activities including ensuring that sales and services are consistent with the terms of the agreement and assuring that association support is appropriately targeted.

Cooperating association activities focus on supporting parks by providing visitors with educational materials and services. The main revenue-generating activity of associations is operating bookstores that sell educational and other merchandise, often at park visitor centers. Cooperating associations reported generating revenue of \$109 million in fiscal year 2001. As figure 1 shows, of this amount, 90 percent came from sales and services to park visitors. Over \$84 million (78 percent) was raised through the sale of educational materials—primarily books. About \$10 million (9 percent) was from educational program services such as

audio tours and organized backcountry hiking and camping activities. Association operated “field institutes” frequently provide these educational program services. Field institutes are a part of cooperating associations that focus on providing visitors with active learning experiences within a park. Another \$3 million (3 percent) came from sales of visitor convenience items—items that are not educational and that the Park Service describes as necessary for the comfort and convenience of visitors. These items include beverages, aspirin/antacids, insect repellent, sun screen, film, disposable cameras, and stamps. The remaining 10 percent of association revenues came from fund-raising, membership fees, and park donation boxes.

Figure 1: Cooperating Association Revenue Sources—Fiscal Year 2001



Source: National Park Service.

Note: Educational materials and convenience item sales include Web-based sales as well as sales from stores that are not on park property.

In addition, some associations support the needs of the parks they serve in other, nontraditional ways. For example, associations may act as concessioners, generating income by operating park concession contracts.

This is the case at Mt. Rushmore NM, where the cooperating association has a 20-year concession contract for constructing and operating a parking facility at the site. Under these circumstances, associations are required to report this revenue to the park service as concession contract revenue. As such, these revenues are not included in figure 1. However, these circumstances are exceptional and do not occur frequently.

A description of the sales and services offered by cooperating associations at the six parks we visited will help clarify the revenue-generating activities that occur throughout the system. Associations at each of the six parks operated a bookstore, and five of the six associations also sold merchandise via a park-affiliated Web site. At three parks, a field institute was a significant part of the association's educational service program. At Grand Canyon NP, for example, the Grand Canyon Field Institute offered exploratory tours where visitors could learn about the canyon's geology, ecology, and Native American and pioneer history. This institute also provided park-related educational materials to elementary classrooms across the United States. Two of the six associations provided other services—one provided a guided park tour and one operated the park's wilderness reservation system.

Except for visitor convenience items, we found that the merchandise sold and the services provided at each of the six parks visited were generally related to the educational mission of the cooperating associations and to park themes. Cooperating association bookstores carried a wide variety of park-related publications, maps, videos, and theme-related merchandise intended to enhance visitor understanding, appreciation, and knowledge of parks. For example, at areas managed by Fort Sumter NM staff, the cooperating association operated four bookstores with educational books and items related to Civil War occurrences in the Charleston, South Carolina area. At Yosemite NP, the association sold books, Native American artifacts and jewelry, and CD-ROMs that were generally consistent with its educational mission and park themes. Cooperating association Web sites generally offered the same merchandise as the bookstores. Although our examination of the items being sold at association bookstores and Web sites at the six parks we visited revealed a few items that were not clearly related to the association's educational mandate, these were low volume and low cost items that were not financially significant. For example, the association sold magnets at Ft. Sumter, and slinkys and hula hoops at the Eisenhower National Historic Site. In commenting on our report, the association's executive director noted that magnet sales were discontinued at this store. The director stated that hula hoops and slinkys are sold with

interpretive text and help connect visitors to the lifestyle of the 1950s, which is a park interpretive goal.

Like merchandise sales, we found that the services provided by cooperating associations at the six parks we visited were educational and consistent with park themes. Some of these services generated substantial revenue for individual parks. For example, at Gettysburg NMP, the local association operates the “Electric Map” and “Cyclorama” mural painting. The Electric Map orients visitors to the park by depicting the progress of the 3-day Gettysburg battle, while the historic mural depicts the cavalry battle known as “Pickett’s Charge” in a 360-degree panorama. In fiscal 2000, these operations generated revenue of \$758,183 and \$320,475, respectively, of which the association donated about 40 percent to the park. Associations, however, also provide services that generate little or no revenue or profit. At Yosemite NP, for example, the cooperating association operated the park’s backcountry reservation program and worked with concessioners to rent bear-resistant food canisters to visitors having backcountry reservations. All association receipts from this program were used to purchase more canisters. The park received no revenue from this activity.

Revenue-Generating Activities of Cooperating Associations and Concessioners Are Not Always Distinct and Sometimes Lead to Conflicts

Generally, the educational and thematic attributes of association sales items and services distinguish them from concessions sales items and services. However, this is not always the case. Sometimes the sales and services of associations and concessioners as well as other for-profit businesses are in direct competition with one another. At three of the six parks we visited, sales and services by associations and for-profit concessioners and other businesses were not clearly distinguished and this led to conflicts among these organizations. At the other three parks we reviewed, there were no apparent conflicts between associations and concessioners or other for-profit businesses.

At Some Parks Competition between Cooperating Associations and Concessioners Leads to Conflict

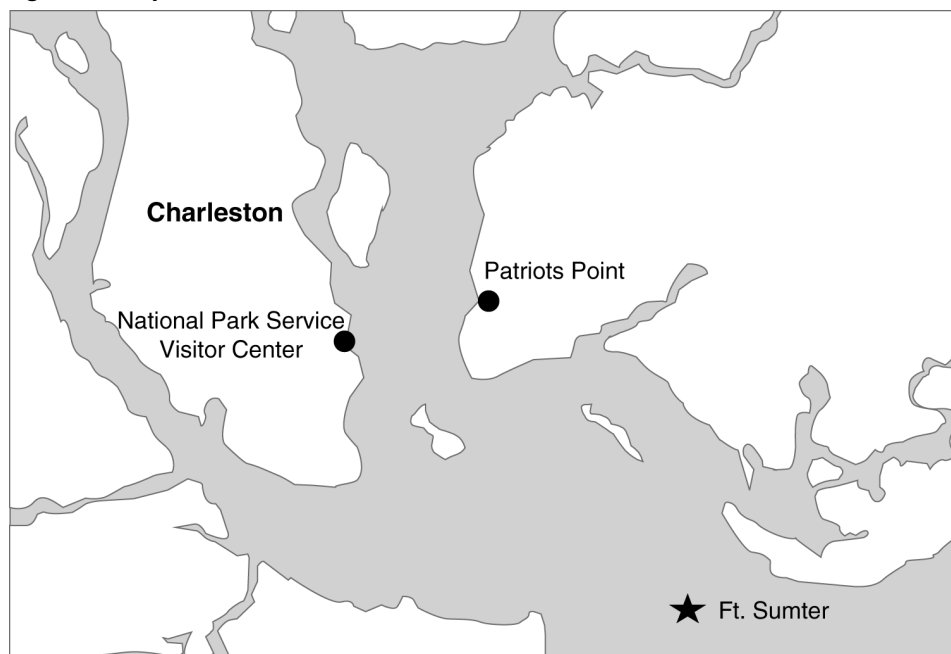
The three parks with conflicts were Grand Canyon NP, Fort Sumter NM, and Gettysburg NMP. In each instance, the conflicts resulted from local park managers’ decisions to permit associations to sell goods or services that had been traditionally provided by concessioners or other for-profit businesses. At Grand Canyon and at Fort Sumter, the conflicts involved association and concessioner sales. At Gettysburg, the conflict involved services provided by the association and a local business that, like concessioners, depended on park visitors for its survival.

At Grand Canyon NP, three concessioners operated stores throughout the park that sold, among other things, film, disposable cameras, and a variety of other visitor convenience items to the millions of people that annually visit the park. These items were traditionally sold by the concessioners and were an important part of their business. However, in 2001, park managers began allowing the Grand Canyon Cooperating Association to sell visitor convenience items, including film and disposable cameras, at the association's new bookstore. As a result, the association's sales of these items went from zero in 2000 to over \$50,000 during a 7-month period in 2001. This change caused considerable concern among park concessioners, whose collective film sales total over \$1.5 million. Representatives of each of the three park concessioners believe that park management's decision allowing association sales of visitor convenience items resulted in unfair competition that would adversely affect their profitability. At the time of our review, each concessioner estimated that film sales had decreased considerably. One concessioner told us that film sales decreased by \$140,000 and another stated that, while overall sales declined by 9.5 percent, film sales decreased by 10.5 percent.

The concessioners' concerns were based on three factors. First, the association's point of sale is located at the initial gathering place for most park visitors, which provides a marketing advantage that concessioners believe reduces their business. Second, because visitor convenience items are neither educational nor characteristic of a Grand Canyon theme, concessioners view these items as inconsistent with an association's traditional scope of sales and educational mission. And third, because concessioners could not compete for operating the new bookstore at this location, they believe the association received favorable treatment that placed them at a competitive advantage. On the other hand, park managers and the cooperating association Executive Director pointed out that locating the association bookstore at the visitor center area was consistent with the park's General Management Plan. Further, park officials told us that bids were not solicited on the bookstore operation because the bookstore was intended to serve an educational purpose—an activity consistent with the association's mission and its agreement with the Park Service. They also noted that the cooperating association was willing to fund the building's construction. In commenting on a draft of this report, the new association executive director stated that the conflict with concessioners was overstated and that the association has a strong working relationship with park concessioners.

The situation at Fort Sumter NM is similar to that at Grand Canyon NP. At Fort Sumter there are two locations where merchandise is sold.¹⁵ The largest of these is a bookstore operated by the cooperating association in the recently opened visitor center in Charleston, South Carolina. Because this center is the main departure point for visiting Fort Sumter, it has generated considerable increases in association sales revenue. Moreover, according to park plans, in the future it may be the only commercial location serving Ft. Sumter visitors. The other sales location is a small store at the fort (see fig. 2).

Figure 2: Map of Charleston Harbor Area and Fort Sumter National Monument



Source: National Park Service.

¹⁵The cooperating association also operates bookstores at Fort Moultrie and the Charles Pinckney National Historic Site. Park officials at Fort Sumter NM also are responsible for managing these locations.

When the bookstore in the Charleston visitor center opened in 2001, the park manager permitted sales of educational and theme-oriented merchandise traditionally sold by associations as well as visitor convenience items. Prior to the opening of the new bookstore, visitor convenience items were sold by the store at the fort. This store was operated by a concessioner during the peak season—March 15th through Labor Day—when the park gets about 65 percent of its visitors, and by the cooperating association during the remaining months. Park plans envisioned this store closing when the new visitor center opened in Charleston and, in August 2000, several months before the new bookstore opened, the park discontinued all concessioner sales operations at the fort. However, the park manager subsequently decided that there was a need for educational and theme-related merchandise at the fort¹⁶ and determined that the association would operate the store at the fort on a year-round basis, including selling visitor convenience items. The concessioner questioned the decision to close the concession store at the fort because the association store remains open there and sells items similar to what the concessioner sold. The concessioner also believed that park officials should have afforded for-profit businesses an opportunity to compete for the bookstore operation in the new visitor center. This situation has contributed to conflict between the concessioner and park management. From park management's perspective, the decision to have the association provide all of the sales at both the fort and the Charleston visitor center was consistent with the long-term plans for the park¹⁷ and the association's educational agreement. According to park plans, these decisions were made to de-emphasize commercial activities at the park, to reduce the time spent by staff in supervising concession sales operations, and to focus merchandise sales on the park's educational and interpretive goals.

Because the conflicts at both the Grand Canyon and Fort Sumter involved increased association sales of visitor convenience items, we examined convenience item sales data for the 323 parks with cooperating associations to determine if the increases at these parks were part of a

¹⁶This decision was made to provide association merchandise to park visitors who reached the fort from Patriots Point (see fig. 2). Patriots Point continues to serve as a departure point for fort visitors although park plans envisioned discontinuing service from this location. As a result, visitors from Patriots Point did not have access to association materials available at the visitor center bookstore.

¹⁷A General Management Plan was published in 1998 to guide overall use of the park. This plan emphasized the use of additional partnerships and volunteers. It also anticipated closing the sales operation at the fort and moving it to the new visitors center.

trend throughout the national park system. As table 8 shows, revenue from the sales of visitor convenience merchandise is expanding more rapidly than other sources of association revenue. These sales increased by 55 percent (from \$2.06 to \$3.19 million) between 1997 and 2001, while revenue from other sources increased only about half as much—about 21 percent.

Table 8: Cooperating Association Revenue Growth from Visitor Convenience Items and Other Revenue Sources

Dollars in millions

Revenue category	1997	2001	Increase	Percent increase
Visitor convenience	\$2.06	\$3.19	\$1.13	55
Other revenues	87.3	105.6	18.3	21

Source: National Park Service.

These data indicate that this sales trend is occurring nationwide. In addition, five of the seven regional directors in the Park Service told us that cooperating associations were expanding sales of visitor convenience merchandise in their regions.

Table 9 provides some contextual information on the potential scope of conflicts that could occur between cooperating associations and concessioners at the parks. Specifically, the table provides national data on parks where both associations and concessioners sell merchandise to visitors.

Table 9: Parks Served by Associations and Merchandise Concessioners

Park category	Number	Average visitation per park (2001)
National parks	385	807,000
Parks with cooperating associations	323	828,000
Parks with merchandise concessioner	91	1,925,000
Parks with both associations and merchandise concessioner	84	1,971,000

Source: National Park Service.

Table 9 shows that 84 of 91 parks having at least one concessioner that sells merchandise to visitors also have cooperating associations that sell merchandise and provide services to visitors. The table also shows that merchandise concessioners typically operate in parks with high visitation. Accordingly, competition is more likely in the largest parks. Appendix III provides a complete list of parks that have cooperating associations and merchandise concessioners.

The third park we visited where a conflict was evident was Gettysburg NMP. This conflict involved the cooperating association and a local for-profit business that, like concessioners, derived its revenue from visitors to the park. In contrast to the conflicts at Grand Canyon and Fort Sumter, the conflict involved competition over providing tour bus service, not the sale of merchandise. Specifically, with the approval of park management, the cooperating association initiated a bus tour in 2001 that directly competes with locally operated bus tours. Further, because the association is affiliated with the park, this tour is permitted to pick up and drop off its customers at the park's main visitor center—unlike the privately run for-profit tours. Neither of the local businesses that provided battlefield tours is permitted to pick up or discharge at the visitor's center. Instead, their tours operate primarily from their offices in the commercial district of the town of Gettysburg—a few blocks from the visitor center.

One of the local businesses contends that the association-administered bus tour service was unnecessary because similar tour services were already available to visitors. This business owner also was concerned because the association tour originates at the park visitor center and, as a result, has an important competitive advantage. Further, although park officials informally discussed the tour service with this business owner, the owner is concerned because the Park Service did not advertise and solicit bids for this new service and, thus, denied the business the opportunity to bid and compete for providing the service. Finally, this owner asserts that his business has already experienced adverse financial consequences as a result of the association tour, but because of difficulty in isolating the effects of this new service, cannot provide documentation supporting his assertion. In contrast, two other parks we visited, Yellowstone and Fort Sumter, also offered guided tours for visitors. In both instances, the tours were operated by for-profit businesses—concessioners—under contract with the respective parks.

According to the park manager at Gettysburg, the association began operating the tour service at his request in order to enhance the

educational and interpretive services offered to park visitors. Park managers told us that they require the cooperating association to use licensed park guides to provide narration and interpretation for customers on these tours and that this arrangement improves the quality of service provided to park visitors. Because park officials believed the tour service was consistent with the association's agreement with the park, they decided that a concession contract and bid solicitation process was not necessary.

Not All Concessioners Were Concerned about Competition from Cooperating Associations

While conflicts between cooperating associations and concessioners and similar for-profit businesses existed at some of the parks we visited, they did not exist at others. In fact, at two of the six parks we visited—Yosemite NP and Yellowstone NP—these organizations worked collaboratively to enhance visitor service. At a third park, Badlands NP, the association operated a small bookstore. Both association and park officials stated that the concessioner at Badlands had minor concerns about this association's sales.¹⁸

Yosemite is a good example of where competing entities work together to serve overall park interests. Although the association and concessioner sometimes sold competing merchandise, officials of these entities agreed that there was a good understanding of their respective roles at the park and there were no noteworthy problems among the entities. In fact, there were a number of coordinated efforts between the association and concessioner. The following activities demonstrate collaborative activities at the park:

- The concessioner's chief operating officer is also a member of the cooperating association board of trustees.
- The association arranges for artists to provide classes for visitors at an art activity center operated by a concessioner.
- At park wilderness centers the association issues permits and sells several visitor convenience items that are useful in the park's backcountry—backpacking stoves, fuel canisters for the stoves, water filters, and spades. The association buys these items from the concessioner.

¹⁸The concessioner abruptly discontinued its relationship with the park shortly before our visit.

Friends Groups Generate Revenue Chiefly by Soliciting Donations

- The association and the concessioner are involved in providing backcountry visitors with bear-resistant food canisters. Previously, bear-resistant canisters were available only by purchase from a concessioner. The association and concessioner reached an agreement that provides for canister rentals from either the association or the concessioner and allows visitors to return canisters rented at a concession store to locations operated by the association.
- According to the association's Executive Director, the concessioner is the biggest wholesale purchaser of the association's publications.

Because soliciting donations from individuals, corporations, and foundations is their chief revenue-generating activity, friends groups typically do not sell goods or services within the national park system. Accordingly, these groups generally do not compete for business with concessioners or other for-profit businesses that serve the parks. However, there are some exceptions where the boundaries distinguishing these two kinds of organizations are indistinct.

Typically, friends groups raise revenue through fund-raising campaigns to support a local park project.¹⁹ To raise funds on behalf of the Park Service, agency policy requires that friends groups have an agreement signed by a local park manager, usually the park superintendent, and the president or chief executive officer of the friends group. Under this policy, national fund-raising campaigns or fund-raising campaigns with a goal of \$1 million or more require the approval of the Park Service Director. Fund-raising campaigns also require an approved fund-raising plan detailing techniques, timing, staff needs, strategy, and costs. Park Service policy states that fund-raising plans will not be approved if overhead costs—which include fund-raising and administrative expenses—are projected to exceed 20 percent of revenues over the life of the campaign. The primary sources of friends group revenue are

- Direct Fund-raising Activities
- Federal & State Grants

¹⁹The National Park Foundation is unique among fund-raising partners in that it is chartered by the Congress to support parks across the United States (Pub. L. No. 90-209, 81 Stat. 656 (1967), codified at 16 U.S.C. § 19e).

-
- Merchandise Sales²⁰
 - Special Events
 - Membership Fees
 - Park Donation Boxes

The precise proportion of revenue that friends groups derive from these various sources is not known. The Park Service does not collect such data, and available federal tax data do not provide detailed information related to these revenue sources. However, the tax data that are available suggest that fundraising is by far the most important source of friends group revenue. A prominent ongoing fund-raising effort is the National Park Foundation's Proud Partner of America's National Parks campaign. The foundation recognizes in numerous publications that five corporations—American Airlines, Discovery Communications, Inc., Ford Motor Company, Kodak, and TIME magazine—are “Proud Partners of the National Parks”. In return, these corporations have committed \$85 million in cash and resources over a 3-year period.

Friends group tax reports show that several have received federal or state grants. The Theodore Roosevelt Inaugural Site Foundation, for example, reported a federal grant in connection with its legal mandate to support management functions at the Theodore Roosevelt Inaugural National Historic Site. Similarly, the Friends of the National Parks at Gettysburg received a \$1 million grant from the Commonwealth of Pennsylvania to restore a state memorial in Gettysburg. One friends group's tax report recorded revenue from the sale of personalized state license plates as a government grant.

Revenue generation through merchandise sales by friends groups is limited and occurs mostly outside park boundaries. None of the friends groups at parks we visited conducted sales activities within the parks. One of three friends groups at Gettysburg NMP, however, receives 10 percent of the gross revenue from a park bus tour operated by the cooperating association and a local bus company, although the friends group does not

²⁰Park Service policy allows friends groups to sell items within a park with the approval of the cooperating association and park superintendent. Cooperating associations also may sell items on behalf of friend groups. However, such arrangements are infrequent.

provide a service in return. More typical of friends group sales are those by the group at the Virgin Islands NP, which offers T-shirts, license plates, and park-related merchandise at its office outside the park, on its Web site, and through local stores in St. John, Virgin Islands.²¹ Similarly, the friends group at Great Smoky Mountains NP reported selling items such as hats, T-shirts, specialty license plates, and other merchandise with its logo outside park boundaries, at its offices in Tennessee and North Carolina, through its Web site, and at festivals.

Friends groups also generate revenue membership fees, through special events, and park donation boxes. Many friends groups offer fee-based memberships that provide member benefits. For example, at Yellowstone NP, a friends group offers memberships beginning at \$25; it reported having over 8,000 members or volunteers. Paying members receive a free subscription to the group's biannual newsletter, a copy of the annual report, and have their names displayed in the Yellowstone NP Honor Book at the Old Faithful Visitor Center for 1 year. Special fund-raising events hosted by friends groups usually consist of a one-time entertainment for which attendees are charged a fee. For example, in 2000, a friends group at Great Smoky Mountains NP raised over \$133,000 through special events that included dinners, concerts, and hikes. Similarly, at Acadia NP the friends group netted about \$250,000 through a special auction held in 2001.

The development of data on friends group revenues is complicated by a blurring of the functional and organizational boundaries between some friends groups and associations. Although both types of organizations work to help the Park Service meet its mission, distinctions between cooperating associations and a friends groups are not always clear as evidenced by several "hybrid" groups that serve the parks. For example, the association at Golden Gate NP combines cooperating association and friends group functions under the same organization. The nonprofit organization at Mt. Rushmore NM created a subsidiary group to allow distinct bookstore and fund-raising and concession contract operations. And at Rocky Mountain NP, one nonprofit organization conducts fund-raising activities and a second operates a bookstore. These distinct nonprofit organizations are administratively linked, however, sharing the same Board of Directors.

²¹According to the Virgin Islands NP superintendent, the friends group operated an information kiosk inside the park, where they also sold merchandise. This practice was discontinued upon the advice of the Park Service's Solicitors Office and, for the past 2 years, the cooperating association has operated the kiosk.

Several Factors Contribute to Competition and Potential Conflicts between Associations and Concessioners

Three primary factors contribute to competition and conflicts between cooperating associations and concessioners and other for-profit businesses that serve the parks. First, Park Service policies intended to increase association support for parks lead to expanded association sales and services that compete with for-profit businesses for sales and services. Second, park managers have broad discretion in deciding the scope of park sales and services as well as whether cooperating associations and/or for-profit businesses operate in a park. In some cases, the rationale for expanding cooperating associations' operations was not clear and contributed to conflicts among park management, cooperating associations, and concessioners. Third, cooperating associations return a higher percentage of their sales and service revenue to the parks compared to for-profit businesses, giving park managers a financial incentive to expand association operations. The Park Service recognizes the balancing act that is needed to manage the roles of cooperating associations and businesses that serve parks visitors, and agency policy encourages park managers to develop and implement plans addressing these roles. Among other things, these plans—called Commercial Services Plans—are intended to reduce conflicts in parks by clarifying the roles and competitive relationships of associations and concessioners and providing a more predictable business environment for them. However, these plans are rarely developed or used.

Policies Encouraging Increased Financial Support from Cooperating Associations Also Promote Increased Competition

Park Service policies and plans encourage park managers to generate increased financial support from cooperating associations and concessioners. The Park Service’s strategic and annual performance plans²² set programmatic and financial goals designed to substantially increase donations from cooperating associations as well as the amount of franchise fees from concessioners. For cooperating associations to provide increased financial support to parks, they must expand profit-making activities including the sale of merchandise. This promotes increased competition between cooperating associations and concessioners for park visitor dollars.

The Park Service has set a goal of increasing cooperating association support by 35 percent between 1997 and 2005. As table 10 illustrates, between fiscal years 1997 and 2001 revenues increased about 22 percent— from about \$89.36 million in fiscal year 1997 to about \$108.78 in fiscal year 2001.

Table 10: Cooperating Associations’ Revenue Increases from Fiscal Year 1997–2001

Dollars in millions				
Revenue category	1997	2001	Change	Percentage Increase
Educational materials sales	\$67.23	\$84.47	\$17.24	26
Educational program services	9.91	10.20	.29	3
Fund-raising	5.77	6.91	1.14	20
Visitor convenience items	2.06	3.19	1.13	55
Memberships	1.26	2.13	.87	69
Other	2.43	1.89	-.54	-22
Total	89.36	108.78	19.42	22

Source: National Park Service.

Note: Totals may not add due to rounding.

Table 10 also shows that \$18.37 million (about 95 percent) of this revenue increase has come from activities that are most like those of

²²The Government Performance and Results Act of 1993 (Pub. L. No. 103-62, 107 Stat. 285) requires federal agencies to prepare these plans. In addition, the National Parks Omnibus Management Act of 1998 (Pub. L. No. 105-391) requires that each park unit prepare strategic and annual performance plans that reflect the policies, goals, and outcomes of the Park Service’s plan and make them available to the public.

concessioners—merchandise sales of educational materials and visitor convenience items. Accordingly, this trend contributes to increased competition with concessioners. This trend is likely to continue as the Park Service and cooperating associations try to meet their increased revenue goals for 2005.

Park Service policies and plans also have established goals for increasing revenue from concessioners. Specifically, the agency's goal is to increase franchise fees paid by concessioners from about 4 percent of gross revenue in fiscal year 2000 to about 10 percent by 2005. While the mechanisms for concessioners achieving this goal are varied and complex, getting this done could involve increased concessioner offerings of their most profitable merchandise to park visitors. To the extent that concessioners and the associations are each vying for visitor dollars or offering similar merchandise, this would lead to increased competition.

Further, the Park Service encourages concessioners to sell merchandise that is educational and consistent with park-related themes. Although there is no agencywide list of preferred merchandise, the Park Service's *Management Policies 2001* encourages concessioners to offer items for sale that foster awareness and understanding of a park. In this regard, the 2001 policy directs each park with a concessioner to have a gift shop mission statement that ensures concessioners sell merchandise reflecting information about the park. For example, at the Grand Canyon, one concessioner's gift shop mission statement states that "to the greatest extent possible, merchandise will have an identifiable relationship to Grand Canyon National Park" and identifies several park themes, such as the park's geology and history, that serve as a guide for implementing this objective. While this increased emphasis on concessioners selling more educational and theme-related merchandise may help provide visitors with a better park experience, it also promotes greater competition among associations and concessioners. According to some concession officials at the parks we visited, this emphasis by the Park Service makes concessioner sales venues more like those of cooperating associations. On the other hand, concession officials at other parks we visited stated that this change did not pose serious competitive issues.

In a broader context, the issue of competition between for-profit and nonprofit organizations is a long-standing one that is not limited to the Park Service. As we have previously reported,²³ representatives of for-profit businesses believe that the revenue-generating activities of nonprofit organizations exceed the traditional role of these organizations, and that the nonprofits receive a competitive advantage by virtue of their nonprofit tax status and other benefits. On the other hand, representatives of nonprofits believe certain nontraditional activities further their nonprofit purposes by generating additional revenue to fund these purposes. Although the Congress has attempted to address this issue in the past, it remains contentious.²⁴

Park Service policy recognizes that a “delicate balance” exists between associations that have traditionally served an educational mission and concessioners that provide “necessary and appropriate” visitor services. Concessioners at two of the parks we visited, a local business at a park without a merchandising concessioner, and officials from the national organization representing park concessioners,²⁵ contended that this delicate balance has become unsteady, and expressed concern that cooperating association operations are expanding into areas traditionally served by concessioners or for-profit businesses. They were unsure of the bounds on association sales activity and believed some association merchandise and services duplicated or replaced merchandise and services available in or near parks, were inconsistent with nonprofit educational mandates, and placed for-profits in increased financial jeopardy. Park Service regional directors generally agreed that the roles of both associations and concessioners are changing and that the distinction between what associations and concessioners sell has become less clear.

²³U.S. General Accounting Office, *Tax Policy: Competition Between Taxable Businesses and Tax-Exempt Organizations*, [GAO/GGD-87-40BR](#) (Washington, D.C.: Feb. 27, 1987); and U.S. General Accounting Office, *Competition Between Tax-Exempt Organizations and Taxable Businesses*, [GAO/T-GGD-88-43](#) (Washington, D.C.: June 28, 1988).

²⁴U.S. General Accounting Office, *Tax Exempt Organizations: Additional Information on Activities and IRS Oversight*, [GAO/T-GGD-95-198](#) (Washington, D.C.: June 29, 1995).

²⁵The National Park Hospitality Association represents park concessioners at the national level.

Park Managers Have Broad Discretion in Deciding to Expand Cooperating Association Sales and Services and Do Not Always Provide Transparent Rationale

In practice, park managers determine whether a cooperating association or concessioner will operate in a park. They also determine the scope, mix, and appropriateness of the sales and services that are provided. In this regard, local managers are also responsible for monitoring nonprofit operations, ensuring that association sales and services do not conflict with the contractual rights of concessioners, and minimizing potential conflicts with concessioners. However, the rationale for decisions on these matters was not always transparent, which contributed to conflicts among park management, cooperating associations, and concessioners.

At each of the three parks we visited where there were conflicts—Grand Canyon, Fort Sumter, and Gettysburg—cooperating associations merchandise sales or services were expanded without concessioners or other local for-profit businesses having an opportunity to compete to provide these operations. Further, in each instance, the sales and services at the center of these conflicts were to be provided at prime locations within each park and the decision was made without providing a transparent rationale. In two cases, park officials decided to allow associations to provide new sales or services without addressing the decision in park plans. The following paragraphs provide a snapshot of the circumstances at each of these three parks.

At the Grand Canyon, park officials requested that the association construct a bookstore adjacent to a new visitors center on the South Rim of the Canyon—by far, the most popular and heavily visited area of the park. The association raised \$1.8 million for the project, gave the store property to the Park Service, and assumed responsibility for operating the store. As previously discussed, park managers permitted the association to sell traditional, park-related educational merchandise as well as visitor convenience items. Concessioner officials at the Grand Canyon told us that, in their opinion, providing them an opportunity to compete to operate the bookstore would have been a more balanced approach. Further, the officials told us that a double standard is applied by park managers that is advantageous to the cooperating association. As evidence of this concern, the concessioners cited how signage restrictions are applied differently for concessioners than for the cooperating association. On the south rim of the canyon, a store operated by the concessioner was not permitted to post any outside signage or displays, while an adjacent store operated by the cooperating association was permitted to do so (see figs. 3 and 4). In commenting on these pictures, the current cooperating association executive director stated that the signage outside the association's bookstore was justified because, unlike the concession store, the

bookstore was not visible from the major visitor contact area. However, in our view, this does not justify different signage standards for concessioners and associations. Moreover, these displays do not make the store visible from where it was previously invisible. Finally, the sandwich board displayed outside this store, advertised an association bookstore that is located elsewhere in the park.

Figure 3: Lookout Studio (Concession Store) on Grand Canyon Rim



Source: GAO.

Figure 4: Kolb Studio (Association Store) on Grand Canyon Rim



Source: GAO.

At Fort Sumter, the long-term plan for the development of the park specified that the concessioner-operated sales facility at the Fort would be relocated to a new visitor's center. In a commercial services plan designed to implement the long-term plan, park officials decided that the cooperating association would operate the new sales facility at the visitor's center, that the cooperating association could sell visitor convenience items as well as educational merchandise, and that no other merchandise facilities would be permitted. In accordance with the park's commercial services plan, park managers did not provide the existing park concessioner an opportunity to operate the new sales facility. However, although both the long-term and implementation plans envisioned closing the sales facility at the Fort, this has not happened and the association operates two stores—one at the new visitors center and a second at the Fort. The park concessioner believes there should have been a bid solicitation process for operating the new facility—particularly since the cooperating association is selling noneducational visitor convenience items that had been sold by the concessioner.

At Gettysburg, the local park manager permitted the association to manage a new, narrated bus tour for park visitors without giving for-profit businesses an opportunity to compete to provide this service. According to the owner of a competing local for-profit business near the park's visitor center, the association-managed tour presents unfair competition because there was no public advertisement or discussion of the park's proposal to initiate the association tours, nor was there a bid solicitation process that afforded for-profit businesses an opportunity to contract to provide this service. According to park officials, their decision to allow the cooperating association to manage a new tour from the visitor's center instead of a concessioner or other for-profit business was made for several reasons, including their belief that the association would provide the best educational service to visitors; and that associations require less park resources to administer and allow changes that are responsive to the needs of park management.

Financial Incentives Encourage Increased Use of Cooperating Associations by Parks

Cooperating associations can provide a much higher return to parks than concessioners. This ability is not surprising since, as nonprofit organizations, they enjoy a number of important financial advantages over for-profits. Most park officials that we spoke with said that financial advantage was not a factor in deciding whether an association or a concessioner provides sales and services. Rather, they described service to park visitors as the most important criterion. However, park officials at Gettysburg did tell us that associations' higher financial return to parks was a factor in their decision to allow a cooperating association to operate a new bus tour. In commenting on a draft of this report, nonprofit organizations stated that although associations provide a higher return to the parks, this provides only a minimal incentive for park superintendents to select a cooperating association over a concessioner.

Park Service data show that cooperating associations contribute a considerably higher percentage of total revenue to the parks than concessioners. Over 5 fiscal years, 1997 through 2001, association contributions averaged 26 percent of revenue. In contrast, the concessioners that sold merchandise paid the Park Service an average of about 4 percent of revenue over the same period (see table 11).²⁶

²⁶Concessioner fees include franchise fees and payments to "special accounts." Special accounts are payments set aside for specific purposes like improving park-owned buildings and infrastructure that a concessioner uses in providing services.

Table 11: Cooperating Associations' and Merchandise Concessioners' Contributions and Revenues (Fiscal Year 1997-2001)

Dollars in millions

Type of organization	5-Year contribution	5-Year revenues	Average contribution rate (percentage of revenue)
Cooperating associations	\$138.3	\$529.2	26 ^a
Merchandise concessioners	148.0	3,325.9	4 ^b

Source: National Park Service.

^aThis contribution rate does not include nonprofit revenues that are retained or accumulated for future contributions to the parks. Approximately one-fourth of association contributions are the estimated value of information assistance provided by nonprofit sales staff.

^bThese concessioners also provide nonmerchandise sales or services. This percentage includes all such concessioner sales.

For example, the cooperating association at the Grand Canyon NP gave about 36 percent of its gross revenue to the park. The concessioners paid about 4 percent of sales revenue to the park during this period. Also, local parks retain 100 percent of association contributions, but keep only 80 percent of concession payments, consistent with legislation that was enacted in 1998.²⁷

Cooperating associations generally provide a higher return to parks than concessioners owing, in large part, to associations' nonprofit status and charitable mission as well as to park policies that support association operations. The following factors provide associations with a considerable financial advantage when providing sales or services compared with concessioners:

- All cooperating associations are tax-exempt organizations under the Internal Revenue Code. Thus, they do not pay federal income taxes on funds collected to meet their nonprofit purpose.
- In most states, associations that are exempt from federal taxes do not have to pay state income tax on funds collected to meet their nonprofit purpose.

²⁷Prior to 1998, all franchise fees paid by concessioners were deposited into the general fund of the Treasury. Under the National Parks Omnibus Management Act of 1998 (Pub. L. No. 105-391), 80 percent of these fees are available without further appropriation for use at the local park and 20 percent are for uses throughout the national park system.

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- Associations that are exempt from federal taxes may obtain exemptions from state and local sales taxes. Such exemptions apply to the purchases of the association. In a few states, associations also may be exempted from collecting state and local sales taxes on the sale of merchandise.
 - Association sales and service revenues are substantially enhanced through donations and memberships fees from individuals and organizations wishing to support park activities.
 - Volunteers often provide association services and may staff bookstore operations, thereby reducing association salary expenses.
 - Association profits must be used to support the parks and are not shared with stockholders or company owners.
 - Association Boards of Directors generally are not salaried.
 - Parks routinely provide free sales areas and other facilities to the associations. For example, the parks provide bookstore space within visitor centers and support association field institutes by providing free facility space for classrooms and for instructor and participant housing.
 - Parks provide free services that reduce overall association operating costs and overhead expenses. These services may include routine maintenance, garbage collection, interior work, repair services, and such utilities as water, heat, and air conditioning (to the extent these are required for the operation of the building for government purposes).
 - Park staff sometimes assist in operating association bookstores. This assistance occurs after regular association operating hours, during off-season periods when the association may not have full-time staff, and at locations with low visitation where the association cannot afford to employ full-time staff.

We did not attempt to quantify the value of tax-exempt status and park assistance to associations. However, Park Service, association, and concessioner officials agree that the nonprofit tax-exempt status is an association's paramount financial advantage.

Although cooperating associations usually enjoy financial advantages in competing with concessions, not all associations are profitable. For

example, according to Park Service officials, the cooperating association that serves the 14 Park Service sites in Washington, D.C., has had serious financial problems. This association provides educational materials to visitors at facilities like the Washington Monument and Lincoln Memorial and has estimated debts exceeding \$800,000. Further, according to its new executive director, the association lost money in 8 of the past 10 years. While other factors contributed to these losses, the director told us that one reason the association has not made money is that it could not sell many profitable items in its bookstores because Park Service officials viewed the items as competing with the sales of park concessioners.

Park Service Does Not Use Planning Tools Available to Better Define and Manage the Roles of Nonprofits and Concessioners

The Park Service is aware of the competitive tensions and potential conflicts that can exist between cooperating associations and concessioners within a park. To minimize conflicts, help ensure that agency policies are consistently followed, and provide a more systematic basis for making decisions about commercial sales and services in parks, Park Service guidance suggests that individual park managers develop Commercial Services Plans.

Essentially, Commercial Services Plans are publicly available documents that, among other things, are intended to establish a predictable business environment in parks by better defining the roles of cooperating associations, concessioners, and other for-profit businesses in providing sales and services to park visitors. These plans also are intended to clarify what kind of sales and services are to be provided by the various commercial interests in a park. In brief, the plans rationalize a park's approach to providing visitor sales and services and provide a decision-making framework that is transparent to the public, visitors, and commercial stakeholders at the park. To facilitate the development of this planning tool, the Park Service provides local park managers with guidelines, standards, and assistance.

However, despite agency guidance and the benefits associated with Commercial Services Plans, they are rarely used. Data gathered from Park Service regional offices show that these plans were developed at only 3 of 84 parks (4 percent) where both cooperating associations and concessioners provide sales and services (app. VI has a complete list of these parks and the status of their plans). Moreover, we visited two of the six parks that had developed plans—Fort Sumter and Yosemite—and found that the plans did not meet the agency's standards. At Yosemite, the plan was more than 10 years old and was based on an outdated management

plan for the development of the park. Moreover, the plan did not describe the commercial activities of the cooperating association. The Fort Sumter plan, developed in 2000 and containing considerable detail, did not address the current scope of cooperating association operations because these had expanded beyond what the plan envisioned.

Park Service officials told us that the primary reason Commercial Services Plans were not developed or up to date was because park resources are limited and preparing the plans is not among the agency's highest priorities. At Yosemite NP, for example, park officials believed an updated plan would be helpful but that the plan also would require an Environmental Impact Statement (EIS). They expected that preparing the EIS would cost extensive park resources and viewed this cost as a major obstacle. Further, Commercial Services Plans must be consistent with the long-term management plans for the parks. These long-term plans—known as General Management Plans—are frequently out of date.²⁸ In fact, over 25 percent of parks either do not have a General Management Plan or have a plan that is more than 20 years old. As a result, developing or updating Commercial Services Plans could also require that General Management Plans be updated. For example, at two of the six parks we visited the General Management Plans were more than 20 years old and needed updating. Updating and developing these plans would require a major resource commitment by the agency. Appendix VI provides a complete list of the status of General Management Plans.

Park Service Cannot Hold Local Park Managers Accountable for Meeting Contribution Goals

The Park Service does not have an effective process for holding local park managers accountable for meeting nonprofit contribution goals, even though one of the agency's strategic goals is to increase the amount of contributions it receives from nonprofit organizations. The Park Service's *Strategic Plan FY 2000–FY 2005* establishes contribution goals for cooperating associations and friends groups. The agency has identified these goals as critical to accomplishing the mission of the Park Service. For cooperating associations, the agency's goal is to increase the amount of donations and services by 35 percent from \$19.0 million in the fiscal 1997-baseline year to \$25.6 million by 2005. For friends groups and other

²⁸General Management Plans are the basic park guidance document. The National Parks and Recreation Act of 1978 (Pub. L. No. 95-625, 92 Stat. 3467, 3518), codified at 16 U.S.C. §1a-7, requires that each park unit maintain an up-to-date General Management Plan. Park Service guidance anticipates that these plans will be revised every 10-15 years.

sources, the goal is to increase cash and in-kind donations from \$14.5 million in fiscal 1998 to \$50.0 million by 2005. These long-term strategic goals are broken into annual agencywide performance targets and used to establish contribution goals for each park unit.

However, the Park Service does not collect the information needed to determine whether these goals are being met and to accurately measure nonprofit support. For cooperating associations, the Park Service collects only aggregate information on the amount of association contributions. Consequently, agency managers cannot always track contributions on a park-by-park basis because, as discussed previously, cooperating associations usually serve multiple parks. Specifically, about 40 percent of all cooperating associations operate in more than one park and six of the 10 largest revenue-generating cooperating associations operate in more than one park. Table 12 lists the 10 largest associations and the number of parks served.

Table 12: Top 10 Cooperating Associations by Average Annual Revenue (1997-2001)

Dollars in millions		
Cooperating association	Average annual revenue	Parks served
Eastern National	\$21.08	127
Golden Gate National Parks	19.20	3
Western National	8.79	56
Grand Canyon	5.69	1
Parks and History	4.87	14
Jefferson National Parks	4.43	3
Great Smoky Mountains Natural History	4.26	1
Arizona Memorial Museum	3.33	3
Yellowstone	2.72	1
Yosemite Natural History	2.27	1

Source: National Park Service and selected cooperating associations.

As table 12 shows, the Eastern National cooperating association serves 127 parks. However, the Park Service collects information only on the total contributions made by Eastern National and not on the amount of contributions made to each of the 127 park units it serves. Accordingly, collecting and reporting only aggregate contribution information for Eastern National and other associations that serve multiple park units precludes the agency from establishing meaningful performance goals,

evaluating the performance of local managers against the goals, and holding managers accountable for meeting established contribution goals.

Although the Park Service collects some information on the contributions made by cooperating associations, it does not routinely collect any information on the amount of contributions made to parks by friends groups—either in the aggregate or on a park-by-park basis. In fact, the Park Service does not maintain an accurate, up-to-date list of friends groups currently working with the agency or of the specific parks they serve. Lacking this basic management information, the agency is unable to establish meaningful goals for local park managers or to monitor friends group contributions on an agencywide or park-by-park basis.

According to Park Service and nonprofit officials, more complete information on cooperating associations and friends groups is not collected and reported for two key reasons. First, because nonprofits are voluntary partners in assisting the agency in performing its mission and already must meet a wide range of administrative requirements, both agency and nonprofit officials are reluctant to initiate additional requirements for collecting and reporting information. Second, both agency and nonprofit officials are concerned that collecting and reporting detailed information on the amount of contributions could lead to offsetting reductions in the amount of congressional appropriations made available to the agency.

Conclusions

Between 1997 and 2001 cooperating associations substantially increased their financial support to parks. A major reason for this increased support is the additional revenue that cooperating associations generated from expanded sales of educational materials, services, and visitor convenience items. Friends group contributions also have dramatically increased, in large part because the number of these groups rose as did the scope of their fund-raising activities. These increased nonprofit donations are good news for the Park Service and the national park system because they supplement the appropriated funds provided by the Congress. However, the expanding presence and scope of cooperating association sales and service activities is causing some conflicts at parks where concessioners or other local, for-profit businesses are competing for similar sales and services. Given the conflicts we found at three of six parks we reviewed and the agency's continuing emphasis on increasing the amount of nonprofit support for the national park system, we believe these conflicts will become more common.

Several other factors add to the likelihood of increased conflict, especially at parks having both association and concessioner sales and services. Specifically, agency policies that encourage concessioner sales and services that are related to park themes, and agency decisions permitting increased visitor convenience item sales by cooperating associations, blur the distinction between concessioner and association activities. Local park managers' broad discretion in determining whether concessioners or cooperating associations provide needed sales and services and the substantial financial incentive for using cooperating associations also heighten the likelihood of conflict. In light of these circumstances, it is not surprising that park managers are expanding cooperating association roles. In the final analysis, these decisions may be in the best interest of the parks; however, the process for making these decisions does not serve to minimize conflicts because it does not provide a transparent rationale or give concessioners or other local for-profit businesses an opportunity to compete for new sales and services.

The Park Service understands the competitive tensions that exist between concessioners and cooperating associations. To help minimize conflicts, park managers are advised to develop Commercial Services Plans. These plans are intended to provide a logical and consistent basis for decisions, reflect public comments, and provide a more predictable commercial environment in the parks, which would give businesses greater confidence in their long-term decisions. However, these plans are only rarely developed or used. As a result, the basis for park decisions is not always clear, and public accountability is diminished.

Moreover, because the Park Service does not collect accurate or complete information on the contributions it receives from its nonprofit partners—either agencywide and on a park-by-park basis—it cannot hold park managers accountable for meeting strategic contribution goals. Further, without better and more complete information the agency cannot establish meaningful performance goals or monitor progress against these goals.

Recommendations for Executive Action

In order to (1) minimize conflicts among the Park Service, cooperating associations, and concessioners, (2) better ensure that decisions about providing commercial sales and services are made more consistently and that logical criteria are followed, (3) provide a predictable commercial environment in the parks, and (4) enhance public accountability for its decisions, we recommend that the Secretary of the Interior require the Director of the National Park Service to

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- revise its policy regarding Commercial Services Plans so that all parks offering visitor sales and services are required to develop these plans and
 - ensure that Commercial Services Plans include (1) an explanation of the roles and responsibilities of both concessioners and cooperating associations in providing visitor sales and services in a park unit and (2) rationale for decisions that specify associations or other nonprofits will provide new visitor sales or services and that do not afford concessioners and other local, for-profit businesses an opportunity to compete.

To establish meaningful contribution goals and to improve the accountability of park managers in meeting agency goals, we recommend that the Secretary of the Interior require the Director of the National Park Service to

- develop and maintain an accurate and up-to-date list of friends groups on a park-by-park basis and
- require cooperating associations and friends groups to report key financial information on a park-by-park basis.

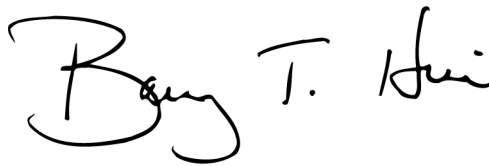
Agency Comments and Our Evaluation

We provided the Department of the Interior, the Association of Partners For Public Lands (representing park cooperating associations and friends groups), and the National Park Hospitality Association (representing park concessioners), with copies of a draft of this report. The Association of Partners For Public Lands and the National Park Hospitality Association generally agreed with the recommendations and contents of this report. The Association of Partners For Public Lands' comments are included in appendix VII. In addition, the Association provided technical and clarifying comments that we incorporated into the report as appropriate. The National Park Hospitality Association's comments are in appendix VIII. The association suggested additional recommendations. However, we believe these are not warranted based on the information and analysis in the report. The Department of the Interior did not provide comments on the report.

As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies of this report to appropriate congressional committees and other interested parties. We will also make copies available to those who request them. In addition, this report will be available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staff have any questions about this report, please call me or Cliff Fowler at (202) 512-3841. Key contributors to this report were Michael Krafve, Paul Lacey, Peter Oswald, and Mona Sehgal.

Sincerely yours,

A handwritten signature in black ink that reads "Barry T. Hill". The signature is written in a cursive style with a large, looped "B" and a distinct "Hill" at the end.

Barry T. Hill
Director, Natural Resources
and Environment

Scope and Methodology

We examined activities of two types of nonprofit organizations commonly found at parks: (1) cooperating associations and (2) friends groups. Although other nonprofit organizations also provide services and conduct commercial activities such as guided hiking and rafting trips at park sites, based on the subcommittee's letter and discussions with subcommittee staff, these organizations were not included in the scope of this review.

To identify the number of parks supported by nonprofit organizations and these organization's contributions, we obtained annual reports of cooperating association's aid and revenue from the National Park Service's Division of Interpretation and Education. We obtained the National Park Service's most recent directory of friends groups (1998-1999) from the Park Service's Partnership Office and contacted groups listed in the directory. To determine which groups were active, we telephoned all groups listed in the directory. For groups that could not be reached, we confirmed with the associated parks whether the group was still active. We also obtained organizational information from representatives of nonprofit groups, including the National Park Foundation, and National Park Service officials. We identified 149 friends groups, although it is possible that there are other groups that we were not able to identify. Contribution amounts and other nonprofit financial information used in this report are based on several sources. We received data on cooperating associations for 1997-2001 from the Park Service; these data are based on annual reports that all cooperating associations are required to submit to the Park Service. Tax data for 1998-2000 were purchased from the Urban Institute, which contracts with the Internal Revenue Service to digitize data on tax-exempt organizations;¹ these data were based on tax returns submitted by nonprofit organizations with revenues over \$25,000. Tax data were also obtained from the GuideStar Web site operated by Philanthropic Research Inc.; these data consisted of electronically scanned tax reports for friends groups and cooperating associations with revenues over \$25,000. We also surveyed identified friends groups, as described below.

We did not verify that information in the annual reports and tax returns was correct. We relied heavily on self-reported donation and tax data from tax-

¹Public charities under Internal Revenue Code Section 501(c)(3) are required to file annual financial returns with the Internal Revenue Service. Larger charities—with gross receipts of \$100,000 or more—are required to file a "Return of Organization Exempt From Income Tax (IRS Form 990); smaller charities—with gross receipts less than \$100,000 and total assets of less than \$250,000—are allowed to file an abbreviated Form 990-EZ; and charities with gross receipts of \$25,000 or less, are not required to file.

exempt organizations; however, we previously reported² that because potential donors look at what percentage of expenses go to the charitable purpose rather than management and fund-raising, nonprofit organizations have an incentive to report management and fund-raising costs as charitable expenses. Thus, there may be some over reporting of charitable contributions and underreporting of management and fund-raising costs. In this regard, we noted significant differences in reported tax information by two of the largest cooperating associations, Eastern National and Parks and History. Eastern National reports that about 20 percent of its expenditures are for charitable purposes and about 80 percent is used to cover the costs of materials, selling, and administrative expenses; Parks and History reports that about 90 percent of its expenditures are charitable expenses.

Data from the Park Service on cooperating associations were not comparable with tax data from the Urban Institute and GuideStar because of differences in reporting periods and accounting practices. We assessed the reliability of the electronic data we received from the Park Service and the Urban Institute through tests to determine obvious problems with completeness or accuracy. We determined that the data were reliable enough for the purposes of this report.

In addition, we conducted a survey of active friends groups regarding their financial information. We mailed the survey to all 149 identified groups in June 2002 and conducted several follow-ups by telephone and e-mail to encourage responses; we completed data collection in November 2002. Of the 149 groups surveyed, 79 returned responses (53 percent). Survey data were supplemented with tax data for an additional 23 groups, resulting in 102 of 149 groups (68 percent) with available financial data. Where possible, survey data were compared to tax data and any discrepancies were resolved through discussion with the groups. Figures presented in this report represent the two-thirds (68 percent) of identified friends groups for which we had either tax data or survey data, and dollar amounts should be considered a minimum estimate of the totals for all friends groups.

²U.S. General Accounting Office, *Tax-Exempt Organizations: Improvements Possible in Public, IRS, and State Oversight of Charities*, GAO-02-526 (Washington, D.C.: Apr. 30, 2002).

To identify the revenue-generating activities of nonprofits in the parks, and factors that contribute to cooperating association and concessioner competition and conflicts, and to assess how park managers are held accountable for meeting park service goals for nonprofit contributions, we (1) reviewed Park Service documents, plans, and policies; (2) obtained information from each of the Park Service's seven regional offices; and (3) met with National Park Service officials, the Association of Partners For Public Lands³ the National Park Foundation, the National Park Hospitality Association, and the Friends Alliance.⁴ We also met with park, nonprofit, and concessioner officials at Gettysburg NMP,⁵ Fort Sumter NM,⁶ Grand Canyon NP, Badlands NP,⁷ Yosemite NP, and Yellowstone NP and discussed a nonprofit-managed concession contract with park and association officials at Mt. Rushmore NM. We chose to visit Grand Canyon, Yosemite, and Yellowstone national parks because their cooperating association and concession operations were among the largest in the park system; Gettysburg NMP and Fort Sumter NM to explore concessioner and local business concerns about nonprofit activities in these parks; and Badlands NP for perspective on a smaller nonprofit operation. Because these parks were not a random sample, they may not be representative of the system as a whole. We obtained data identifying merchandising concessioners, along with fees paid to the parks, from the Park Service's Concession Management Division.,

We conducted our work from October 2001 to April 2003 in accordance with generally accepted government auditing standards.

³The Association of Partners For Public Lands is a nonprofit organization that represents member groups, including most cooperating associations, at a national level. Voting members must have a formal agreement as a "cooperating" or "interpretive" association with a public land management agency to operate a sales outlet and provide interpretive materials to visitors. Formerly known as the Conference of National Park Cooperating Associations, the Association of Partners For Public Lands also provides management and operations training for its members and for agency personnel.

⁴The Friends Alliance is a loosely formed network consisting of the largest friends groups.

⁵The Eisenhower NHS and Gettysburg NMP are jointly managed.

⁶The Park Service's Fort Sumter NM staff manage Fort Sumter, Fort Moultrie, and the Charles Pinckney NHS.

⁷We did not meet with the concessioner at Badlands NP. Shortly before our visit, the concessioner ceased operating because of financial problems. These problems were not related to cooperating association activities.

Statutory Provisions Relating to Cooperating Associations and Friends Group Activities at National Parks

16 U.S.C. § 1	Establishes the National Park Service and the basic mission of the agency: “to conserve the scenery and the natural and historic objects and the wild life therein and to provide for the enjoyment of same in such manner and by such means as will leave them unimpaired for the enjoyment of future generations.”
16 U.S.C. § 1a-2 (g)	Authorizes the Secretary of the Interior to enter into contracts, including cooperative arrangements, with respect to conducting living exhibits, interpretive demonstrations, and park programs.
16 U.S.C. § 1b(5)	Authorizes the Secretary of the Interior to provide, on a reimbursable basis, supplies and equipment to persons that render services or perform functions that facilitate or supplement the activities of the Park Service.
16 U.S.C. § 1g	Authorizes the Park Service to enter into cooperative agreements that involve the transfer of Park Service appropriated funds to state, local and tribal governments, other public entities, educational institutions, and private nonprofit organizations for the public purpose of carrying out National Park Service programs pursuant to 31 U.S.C. § 6305.
16 U.S.C. § 3	Authorizes the Secretary of the Interior to issue rules and regulations for use and management of park areas.
16 U.S.C. § 6	Authorizes the Secretary of the Interior to accept donations of lands, other property, and money for the purposes of the National Park System.
16 U.S.C. § 17j-2(e)	Authorizes the use of Park Service appropriations for the services of field employees in cooperation with nonprofit scientific and historical societies engaged in educational work in the parks.
16 U.S.C. § 18f	Authorizes the Secretary of the Interior to accept donations and bequests of money or other personal property, and use and administer these for the

Appendix II
Statutory Provisions Relating to Cooperating
Associations and Friends Group Activities at
National Parks

purposes of increasing the public benefits from museums within the National Park System.

16 U.S.C. § 19e

Establishes the National Park Foundation, a charitable and nonprofit corporation, to accept and administer gifts of real and personal property for the benefit of, or in connection with, the National Park Service, its activities, or its services.

16 U.S.C. § 19jj-4

Authorizes the Secretary of the Interior to accept donations of money or services to meet expected, immediate, or ongoing response costs concerning destruction, loss, or injury to park system resources.

16 U.S.C. § 462(e)

Authorizes the Park Service to enter into contracts and cooperative agreements with associations and others to protect, preserve, maintain, or operate any historic or archaeological building, site, object, or property in the National Park System.

16 U.S.C. § 464

Authorizes the Secretary of the Interior, in administering historic sites, buildings, and objects of national significance, to cooperate with and seek and accept the assistance of any federal, state, or municipal department or agency; any educational or scientific institution; or any patriotic association or individual.

31 U.S.C. § 6305

Authorizes federal agencies to use cooperative agreements when (1) the principal purpose is to transfer a thing of value to the recipient to carry out a public purpose and (2) substantial involvement is expected between the agency and the recipient when carrying out the activity contemplated in the agreement.

National Parks Affiliated with Cooperating Associations, Friends Groups, and/or Merchandise Concessioners

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Abraham Lincoln Birthplace National Historic Site	X		
Acadia National Park	X	X	X
Adams National Historic Site	X	X	
Agate Fossil Beds National Monument	X		
Alagnak Wild River			
Alibates Flint Quarries National Monument	X		
Allegheny Portage Railroad National Historic Site	X		
Amistad National Recreation Area	X		X
Andersonville National Historic Site	X	X	
Andrew Johnson National Historic Site	X		
Aniakchak National Monument			
Aniakchak National Preserve			
Antietam National Battlefield	X	X	
Apostle Islands National Lakeshore	X		X
Appalachian National Scenic Trail		X	
Appomattox Court House National Historical Park	X		
Arches National Park	X		
Arkansas Post National Memorial	X		
Arlington House—The Robert E. Lee Memorial	X	X	
Assateague Island National Seashore	X	X	X
Aztec Ruins National Monument	X		
Badlands National Park	X		X
Bandelier National Monument	X	X	X
Bent's Old Fort National Historic Site	X		X
Bering Land Bridge National Preserve	X		
Big Bend National Park	X	X	X
Big Cypress National Preserve	X		
Big Hole National Battlefield	X		
Big South Fork National River & Recreation Area	X	X	X
Big Thicket National Preserve	X	X	
Bighorn Canyon National Recreation Area	X	X	X
Biscayne National Park	X	X	X
Black Canyon of the Gunnison National Monument	X		X
Blue Ridge Parkway	X	X	X
Bluestone National Scenic River			
Booker T. Washington National Monument	X	X	

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Boston African American National Historic Site		X	
Boston Harbor Islands National Recreation Area		X	
Boston National Historical Park	X	X	
Brices Cross Roads National Battlefield Site			
Brown v. Board of Education National Historic Site			
Bryce Canyon National Park	X		X
Buck Island Reef National Monument			X
Buffalo National River	X		
Cabrillo National Monument	X		
Canaveral National Seashore	X	X	
Cane River Creole National Historical Park	X	X	
Canyon de Chelly National Monument	X		X
Canyonlands National Park	X		
Cape Cod National Seashore	X	X	X
Cape Hatteras National Seashore	X		X
Cape Krusenstern National Monument	X		
Cape Lookout National Seashore	X		X
Capitol Reef National Park	X	X	X
Capulin Volcano National Monument	X		
Carl Sandburg Home National Historic Site	X	X	
Carlsbad Caverns National Park	X		X
Casa Grande Ruins National Monument	X		
Castillo de San Marcos National Monument	X		
Castle Clinton National Monument	X		
Catoctin Mountain Park	X	X	
Cedar Breaks National Monument	X		
Chaco Culture National Historical Park	X		
Chamizal National Memorial	X	X	
Channel Islands National Park	X		
Charles Pinckney National Historic Site	X	X	
Chattahoochee River National Recreation Area	X		X
Chesapeake & Ohio Canal National Historical Park	X	X	X
Chickamauga & Chattanooga National Military Park	X	X	
Chickasaw National Recreation Area	X		
Chiricahua National Monument	X		
Christiansted National Historic Site	X		
City Of Rocks National Reserve		X	

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Clara Barton National Historic Site	X	X	
Colonial National Historical Park	X		X
Colorado National Monument	X		X
Congaree Swamp National Monument	X	X	
Constitution Gardens		X	
Coronado National Memorial			
Cowpens National Battlefield	X		
Crater Lake National Park	X	X	X
Craters of the Moon National Monument	X		X
Cumberland Gap National Historical Park	X		
Cumberland Island National Seashore	X		
Curecanti National Recreation Area	X		X
Cuyahoga Valley National Recreation Area	X	X	X
Dayton Aviation Heritage National Historical Park		X	
De Soto National Memorial	X		
Death Valley National Park	X	X	X
Delaware National Scenic River			
Delaware Water Gap National Recreation Area	X	X	
Denali National Park	X	X	X
Denali National Preserve	X	X	X
Devils Postpile National Monument	X	X	
Devils Tower National Monument	X		
Dinosaur National Monument	X		X
Dry Tortugas National Park	X	X	
Ebey's Landing National Historical Reserve			
Edgar Allan Poe National Historic Site	X		
Edison National Historic Site	X	X	
Effigy Mounds National Monument	X		
Eisenhower National Historic Site	X	X	
El Malpais National Monument	X		
El Morro National Monument	X		
Eleanor Roosevelt National Historic Site	X	X	
Eugene O'Neill National Historic Site	X	X	
Everglades National Park	X	X	X
Federal Hall National Memorial	X		
Fire Island National Seashore	X	X	X
First Ladies National Historic Site			

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Florissant Fossil Beds National Monument	X	X	X
Ford's Theatre National Historic Site	X	X	
Fort Bowie National Historic Site	X		
Fort Caroline National Memorial	X		
Fort Clatsop National Memorial	X		
Fort Davis National Historic Site	X	X	
Fort Donelson National Battlefield	X		
Fort Frederica National Monument	X		X
Fort Laramie National Historic Site	X		X
Fort Larned National Historic Site	X	X	
Fort Matanzas National Monument	X		
Fort McHenry National Monument & Historic Shrine		X	X
Fort Necessity National Battlefield	X		
Fort Point National Historic Site	X		
Fort Pulaski National Monument	X		
Fort Raleigh National Historic Site	X		
Fort Scott National Historic Site	X		
Fort Smith National Historic Site	X	X	
Fort Stanwix National Monument	X		
Fort Sumter National Monument	X	X	X
Fort Union National Monument	X	X	
Fort Union Trading Post National Historic Site	X		X
Fort Vancouver National Historic Site	X	X	
Fort Washington Park	X	X	
Fossil Butte National Monument	X		
Franklin Delano Roosevelt Memorial	X	X	
Frederick Douglass National Historic Site	X	X	
Frederick Law Olmsted National Historic Site	X		
Fredericksburg & Spotsylvania County Battlefields Memorial National Military Park	X	X	
Friendship Hill National Historic Site	X	X	
Gates Of The Arctic National Park	X		
Gates Of The Arctic National Preserve	X		
Gateway National Recreation Area	X	X	X
Gauley River National Recreation Area			
General Grant National Memorial	X		
George Rogers Clark National Historical Park	X		

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
George Washington Birthplace National Monument	X		X
George Washington Carver National Monument	X	X	
George Washington Memorial Parkway	X	X	
Gettysburg National Military Park	X	X	
Gila Cliff Dwellings National Monument	X		
Glacier Bay National Park	X	X	X
Glacier Bay National Preserve	X	X	X
Glacier National Park	X	X	X
Glen Canyon National Recreation Area	X		X
Golden Gate National Recreation Area	X		X
Golden Spike National Historic Site	X		
Governor's Island National Monument			
Grand Canyon National Park	X	X	X
Grand Portage National Monument	X	X	
Grand Teton National Park	X		X
Grant-Kohrs Ranch National Historic Site	X		
Great Basin National Park	X	X	
Great Egg Harbor Scenic & Recreational River			
Great Sand Dunes National Monument	X	X	X
Great Sand Dunes National Preserve			
Great Smoky Mountains National Park	X	X	X
Greenbelt Park		X	
Guadalupe Mountains National Park	X		
Guilford Courthouse National Military Park	X		
Gulf Islands National Seashore	X		X
Hagerman Fossil Beds National Monument		X	
Haleakala National Park	X	X	X
Hamilton Grange National Memorial		X	
Hampton National Historic Site	X		
Harpers Ferry National Historical Park	X	X	
Harry S Truman National Historic Site	X		
Hawaii Volcanoes National Park	X		X
Herbert Hoover National Historic Site	X		
Hohokam Pima National Monument			
Home of Franklin D. Roosevelt National Historic Site	X		
Homestead National Monument of America	X	X	

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Hopewell Culture National Historical Park	X		
Hopewell Furnace National Historic Site	X		
Horseshoe Bend National Military Park	X		
Hot Springs National Park	X	X	X
Hovenweep National Monument	X		
Hubbell Trading Post National Historic Site	X	X	
Independence National Historical Park	X	X	X
Indiana Dunes National Lakeshore	X	X	
Isle Royale National Park	X		X
James A. Garfield National Historic Site			
Jean Lafitte National Historical Park & Preserve	X		
Jefferson National Expansion Memorial	X	X	
Jewel Cave National Monument	X		
Jimmy Carter National Historic Site	X	X	
John D. Rockefeller, Jr., Memorial Parkway			X
John Day Fossil Beds National Monument	X		
John Fitzgerald Kennedy National Historic Site	X		
John Muir National Historic Site	X	X	
Johnstown Flood National Memorial	X		
Joshua Tree National Park	X		
Kalaupapa National Historical Park	X		
Kaloko-Honokohau National Historical Park	X		
Katmai National Park	X		X
Katmai National Preserve	X		X
Kenai Fjords National Park	X		
Kennesaw Mountain National Battlefield Park	X	X	
Keweenaw National Historical Park			
Kings Canyon National Park	X	X	X
Kings Mountain National Military Park	X		
Klondike Gold Rush National Historical Park	X		
Knife River Indian Villages National Historic Site	X		
Kobuk Valley National Park	X		
Korean War Veterans Memorial		X	
Lake Chelan National Recreation Area			X
Lake Clark National Park	X		
Lake Clark National Preserve			
Lake Mead National Recreation Area	X	X	X

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Lake Meredith National Recreation Area	X		X
Lake Roosevelt National Recreation Area	X		
Lassen Volcanic National Park	X	X	
Lava Beds National Monument	X		
Lincoln Boyhood National Memorial	X		
Lincoln Home National Historic Site	X		
Lincoln Memorial	X	X	
Little Bighorn Battlefield National Monument	X		
Little River Canyon National Preserve			
Little Rock Central High School National Historic Site		X	
Longfellow National Historic Site	X	X	
Lowell National Historical Park	X	X	
Lyndon B. Johnson National Historical Park	X		
Lyndon Baines Johnson Memorial Grove on the Potomac			
Maggie L. Walker National Historic Site	X	X	
Mammoth Cave National Park	X	X	X
Manassas National Battlefield Park	X	X	
Manzanar National Historic Site			
Marsh—Billings National Historical Park	X		
Martin Luther King Jr., National Historic Site	X	X	
Martin Van Buren National Historic Site	X		
Mary McLeod Bethune Council House National Historic Site		X	
Mesa Verde National Park	X	X	X
Minidoka Internment National Monument			
Minute Man National Historic Park	X	X	
Minuteman Missile National Historic Site		X	
Mississippi National River & Recreation Area	X		
Missouri National Recreation River			
Mojave National Preserve	X		
Monocacy National Battlefield	X	X	
Montezuma Castle National Monument	X		
Moores Creek National Battlefield	X		
Morristown National Historical Park	X	X	
Mount Rainier National Park	X	X	X
Mount Rushmore National Memorial	X		X

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Muir Woods National Monument	X	X	X
Natchez National Historical Park	X	X	
Natchez Trace National Scenic Trail			
Natchez Trace Parkway	X	X	
National Capital Parks		X	X
National Mall		X	
National Park of American Samoa			
Natural Bridges National Monument	X		
Navajo National Monument	X		
New Bedford Whaling National Historical Park	X		
New Orleans Jazz National Historical Park	X	X	
New River Gorge National River	X		
Nez Perce National Historical Park	X		
Nicodemus National Historic Site	X	X	
Ninety-Six National Historic Site	X		
Niobrara National Scenic Riverway			
Noatak National Preserve	X		
North Cascades National Park	X	X	
Obed Wild and Scenic River	X		
Ocmulgee National Monument	X		
Oklahoma City National Memorial			
Olympic National Park	X	X	X
Oregon Caves National Monument	X		X
Organ Pipe Cactus National Monument	X		
Ozark National Scenic Riverways	X		X
Padre Island National Seashore	X		
Palo Alto Battlefield National Historic Site	X		
Pea Ridge National Military Park	X	X	
Pecos National Historical Park	X		
Pennsylvania Avenue National Historic Site		X	
Perry's Victory & International Peace Memorial	X	X	
Petersburg National Battlefield	X		
Petrified Forest National Park	X		X
Petroglyph National Monument	X		
Pictured Rocks National Lakeshore	X		
Pinnacles National Monument	X	X	
Pipe Spring National Monument	X		

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Pipestone National Monument	X		
Piscataway Park		X	
Point Reyes National Seashore	X		X
Potomac Heritage National Scenic Trail		X	
Poverty Point National Monument			
Prince William Forest Park	X	X	X
Pu'uhonua o Honaunau National Historical Park	X	X	
Puukohola Heiau National Historic Site	X	X	
Rainbow Bridge National Monument	X		
Redwood National Park	X		
Richmond National Battlefield Park	X	X	
Rio Grande Wild and Scenic River			
Rock Creek Park	X	X	X
Rocky Mountain National Park	X	X	X
Roger Williams National Memorial	X		
Rosie the Riveter WWII Home Front National Historic Park			
Ross Lake National Recreation Area			X
Russell Cave National Monument	X		
Sagamore Hill National Historic Site	X	X	
Saguaro National Park	X	X	
Saint Croix Island International Historic Site	X		
Saint Croix National Scenic Riverway	X	X	
Saint Paul's Church National Historic Site			
Saint-Gaudens National Historic Site	X	X	
Salem Maritime National Historic Site	X	X	
Salinas Pueblo Missions National Monument	X		
Salt River Bay National Historical Park & Ecological Preserve			
San Antonio Missions National Historical Park	X	X	
San Francisco Maritime National Historical Park	X		
San Juan Island National Historical Park	X		
San Juan National Historic Site	X		
Santa Monica Mountains National Recreation Area	X	X	
Saratoga National Historical Park	X		
Saugus Iron Works National Historic Site	X		
Scotts Bluff National Monument	X		
Sequoia National Park	X	X	X

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
Shenandoah National Park	X	X	X
Shiloh National Military Park	X		
Sitka National Historical Park	X		
Sleeping Bear Dunes National Lakeshore	X	X	
Springfield Armory National Historic Site	X		
Statue Of Liberty National Monument		X	X
Steamtown National Historic Site	X		
Stones River National Battlefield	X	X	
Sunset Crater Volcano National Monument	X		
Tallgrass Prairie National Preserve			
Thaddeus Kosciuszko National Memorial	X		
Theodore Roosevelt Birthplace National Historic Site	X	X	
Theodore Roosevelt Inaugural National Historic Site		X	
Theodore Roosevelt Island		X	
Theodore Roosevelt National Park	X	X	X
Thomas Jefferson Memorial	X		
Thomas Stone National Historic Site	X		
Timpanogos Cave National Monument	X		X
Timucuan Ecological & Historic Preserve	X		
Tonto National Monument	X		
Tumacacori National Historical Park	X		
Tupelo National Battlefield			
Tuskegee Airman National Historic Site	X	X	
Tuskegee Institute National Historic Site	X		
Tuzigoot National Monument	X		
Ulysses S. Grant National Historic Site	X		
Upper Delaware Scenic and Recreational River	X		
USS Arizona Memorial	X	X	
Valley Forge National Historical Park	X	X	
Vanderbilt Mansion National Historic Site	X	X	
Vicksburg National Military Park	X		
Vietnam Veterans Memorial		X	
Virgin Islands Coral Reef National Monument			
Virgin Islands National Park	X	X	
Voyageurs National Park	X		X
Walnut Canyon National Monument	X	X	

**Appendix III
National Parks Affiliated with Cooperating
Associations, Friends Groups,
and/or Merchandise Concessioners**

(Continued From Previous Page)

National parks	Cooperating associations	Friends groups	Merchandise concessioners
War In The Pacific National Historical Park	X		
Washington Monument	X	X	
Washita Battlefield National Historic Site	X		
Weir Farm National Historic Site	X		
Whiskeytown-Shasta-Trinity National Recreation Area	X		X
White House		X	
White Sands National Monument	X		X
Whitman Mission National Historic Site	X		
William Howard Taft National Historic Site	X	X	
Wilson's Creek National Battlefield	X	X	
Wind Cave National Park	X		
Wolf Trap Farm Park for the Performing Arts	X		
Women's Rights National Historical Park	X		
Wrangell—St. Elias National Park	X	X	
Wrangell—St. Elias National Preserve	X	X	
Wright Brothers National Memorial	X	X	
Wupatki National Monument	X		
Yellowstone National Park	X	X	X
Yosemite National Park	X	X	X
Yucca House National Monument	X		
Yukon—Charley Rivers National Preserve	X		
Zion National Park	X		X

Source: National Park Service and GAO.

Cooperating Association Revenue, Donations, and Net Assets (1997-2001)

Cooperating association	Revenue 1997	Revenue 1998	Revenue 1999	Revenue 2000	Revenue 2001
Cooperating association revenue (1997-2001)					
Alaska Natural History Association	\$1,418,753	\$1,532,706	\$1,571,455	\$1,531,346	\$1,687,269
Arizona Memorial Museum Association	2,618,276	2,720,534	2,871,385	3,666,271	4,794,228
Badlands Natural History Association	339,240	364,467	381,401	402,451	351,226
Bent's Old Fort Historical Association	123,971	128,205	120,976	127,808	106,426
Big Bend Natural History Association	449,398	428,833	431,011	435,754	452,197
Black Hills Parks and Forests Association	178,953	207,926	209,492	183,980	190,941
Bryce Canyon Natural History Association	1,028,129	1,058,597	974,541	956,093	870,065
Cabrillo National Monument Foundation	458,680	478,919	543,704	577,965	553,037
Canyonlands Natural History Association	1,187,237	1,282,924	1,438,862	1,362,918	1,464,718
Capitol Reef Natural History Association	493,540	496,634	493,450	482,707	463,650
Carlsbad Caverns—Guadalupe Mountains Association	1,038,607	1,064,904	1,088,802	1,031,613	955,262
Colorado National Monument Association	199,260	184,241	201,025	188,068	191,836
Crater Lake Natural History Association	243,479	231,326	238,871	223,621	279,516
Craters of the Moon Natural History Association	193,291	187,698	211,207	176,952	168,605
Death Valley Natural History Association	894,761	959,973	857,938	806,604	752,113
Devils Tower Natural History Association	112,546	265,514	267,030	283,139	265,254
Dinosaur Nature Association	578,558	564,192	573,521	66,438	550,750
Eastern National	18,247,596	19,825,301	21,864,468	22,028,685	23,438,700
Florida National Parks Association	736,840	778,587	833,865	867,842	960,632
Fort Clatsop Historical Association	168,354	244,112	268,225	284,018	311,768
Fort Frederica Association	104,002	107,028	72,886	60,665	59,059
Fort Laramie Historical Association	220,525	219,163	213,262	216,871	232,613
Fort Union Association	66,523	52,477	67,923	67,087	63,235
G. Washington Carver Birthplace District Association	38,741	47,089	52,287	48,671	73,420
George Washington Birthplace NM Association	64,635	67,688	71,812	81,377	91,532
Glacier Natural History Association	929,607	926,579	1,049,464	1,025,750	1,066,902
Glen Canyon Natural History Association	387,781	424,675	424,524	452,037	339,562
Golden Gate National Parks Association	13,286,123	14,750,587	21,695,810	30,188,799	16,099,944
Grand Canyon Association	5,743,000	6,598,000	5,655,000	5,535,000	4,912,000
Grand Teton Natural History Association	1,381,821	1,384,336	1,325,820	1,355,075	1,272,971
Great Basin Natural History Association	93,123	93,207	92,664	87,500	83,146

**Appendix IV
Cooperating Association Revenue,
Donations, and Net Assets (1997-2001)**

(Continued From Previous Page)

Cooperating association	Revenue 1997	Revenue 1998	Revenue 1999	Revenue 2000	Revenue 2001
Great Smoky Mountains Natural History Association	3,682,513	3,971,125	4,363,811	4,857,324	4,431,113
Harpers Ferry Historical Association	412,530	565,428	478,202	513,823	514,990
Hawaii Natural History Association	2,060,169	2,116,614	2,188,811	2,187,261	2,030,498
Historic Hampton, Inc.	191,215	848,385	376,021	209,291	420,240
Isle Royale Natural History Association	142,576	162,226	160,232	164,312	154,438
Jefferson National Parks Association	4,750,141	3,994,342	4,004,649	4,562,507	4,837,703
Joshua Tree National Park Association	379,862	466,665	437,107	458,831	540,371
Kennesaw Mountain Historical Association	174,276	182,653	217,804	236,324	224,679
Lake States Interpretive Association	70,839	76,570	92,913	82,394	73,236
Lassen Loomis Museum Association	74,563	73,800	83,290	112,754	109,075
Lava Beds Natural History Association	92,800	90,482	80,076	82,773	83,807
Mesa Verde Museum Association	974,063	1,106,710	949,795	812,220	972,272
Mount Rushmore History Association	335,139	470,715	599,974	623,448	585,604
Northwest Interpretive Association	1,104,248	1,191,663	1,194,081	1,318,844	1,182,421
Ocmulgee National Monument Association	65,382	50,451	77,155	70,297	64,741
Oregon Trail Museum Association	105,369	102,196	112,452	114,283	107,776
Parks and History Association	901,842	5,813,160	6,400,936	6,029,329	5,190,742
Petrified Forest Museum Association	502,978	480,723	479,290	515,451	547,577
Pipestone Indian Shrine Association	336,517	353,490	373,577	355,418	315,161
Point Reyes National Seashore Association	596,314	541,440	818,444	1,002,357	925,840
Redwood Natural History Association	233,164	277,590	437,060	346,016	347,488
Rocky Mountain Nature Association	1,239,099	1,297,746	1,394,231	1,434,519	1,321,566
Roosevelt-Vanderbilt Historical Association	533,652	290,839	278,440	278,214	282,558
San Francisco Maritime Park Association	0	0	0	355,958	338,421
Sequoia Natural History Association	851,538	841,227	989,603	1,107,155	1,263,304
Shenandoah National Park Association	604,659	557,200	596,205	624,237	625,832
Steamtown Museum Association, Inc.	342,905	450,816	416,374	530,821	358,971
Theodore Roosevelt Nature Association	237,515	258,853	258,533	268,583	266,614
Valley Forge Park Interpretive Association	344,595	408,074	482,527	662,893	686,234
Weir Farm Heritage Trust	98,646	113,500	123,396	351,596	237,981
Western Maryland Interpretive Association	0	0	0	444,532	655,051
Western National Association	8,781,645	8,358,187	9,194,241	8,913,794	8,711,832
Yellowstone Association	2,346,813	2,518,248	2,841,343	2,727,027	3,169,563
Yosemite Natural History Association	2,188,303	2,208,260	2,150,884	2,324,083	2,494,346
Zion Natural History Association	1,576,119	1,541,639	1,619,067	1,690,705	1,607,507
Total	\$89,357,339	\$99,457,439	\$110,433,205	\$121,172,479	\$108,782,129

Source: National Park Service.

**Appendix IV
Cooperating Association Revenue,
Donations, and Net Assets (1997-2001)**

Cooperating association	Donations 1997	Donations 1998	Donations 1999	Donations 2000	Donations 2001	Net assets
Cooperating association donations (1997-2001) and net assets^a						
Alaska Natural History Association	\$163,702	\$173,626	\$161,261	\$335,262	\$397,028	\$2,160,429
Arizona Memorial Museum Association	378,855	289,067	461,537	1,249,999	877,403	4,109,933
Badlands Natural History Association	75,560	73,574	66,189	62,192	72,236	600,544
Bent's Old Fort Historical Association	11,918	13,685	9,526	10,964	14,064	45,909
Big Bend Natural History Association	75,223	294,260	67,730	77,128	88,756	358,372
Black Hills Parks and Forests Association	17,388	15,998	25,525	14,150	14,342	152,027
Bryce Canyon Natural History Association	139,711	292,972	346,017	339,849	501,896	561,406
Cabrillo National Monument Foundation	88,251	69,355	74,267	129,293	114,969	450,009
Canyonlands Natural History Association	140,962	188,886	232,709	267,781	302,420	956,672
Capitol Reef Natural History Association	74,961	93,939	88,842	93,045	87,511	262,086
Carlsbad Caverns—Guadalupe Mountains Association	233,676	192,387	171,825	187,487	102,458	945,092
Colorado National Monument Association	25,542	25,285	26,148	32,582	23,628	154,210
Crater Lake Natural History Association	30,148	24,725	28,536	28,879	65,570	301,316
Craters of the Moon Natural History Association	41,435	52,385	54,811	48,700	42,833	161,568
Death Valley Natural History Association	139,492	168,897	152,655	158,296	70,282	786,974
Devils Tower Natural History Association	51,279	50,845	59,939	63,620	57,510	344,207
Dinosaur Nature Association	92,239	96,494	101,440	29,062	96,169	580,329
Eastern National	3,620,835	3,904,053	5,176,672	4,669,363	4,961,095	7,715,736
Florida National Parks Association	125,036	163,203	149,317	92,031	154,193	539,941
Fort Clatsop Historical Association	17,422	17,700	18,873	16,758	20,753	225,056
Fort Frederica Association	55,570	29,008	38,251	43,056	19,718	137,779
Fort Laramie Historical Association	28,530	23,598	51,091	29,349	42,393	244,057
Fort Union Association	8,893	6,903	6,713	8,536	14,783	145,474
G. Washington Carver Birthplace District Association	6,187	6,950	11,015	11,131	8,339	40,402
George Washington Birthplace NM Association	12,980	15,166	13,980	14,811	13,974	71,722
Glacier Natural History Association	69,183	125,919	174,995	149,604	146,582	958,479
Glen Canyon Natural History Association	106,331	87,905	91,569	87,321	81,528	182,116
Golden Gate National Parks Association	3,392,340	4,887,468	11,227,534	14,482,576	10,233,779	17,477,392
Grand Canyon Association	1,584,000	2,006,000	1,765,000	3,399,000	1,417,000	3,304,000
Grand Teton Natural History Association	215,438	414,971	201,907	312,812	243,989	1,807,870
Great Basin Natural History Association	9,960	14,938	10,501	11,106	17,133	83,785

**Appendix IV
Cooperating Association Revenue,
Donations, and Net Assets (1997-2001)**

(Continued From Previous Page)

Cooperating association	Donations 1997	Donations 1998	Donations 1999	Donations 2000	Donations 2001	Net assets
Great Smoky Mountains Natural History Association	615,473	766,919	1,385,480	661,598	935,234	1,450,212
Harpers Ferry Historical Association	37,318	69,896	128,675	112,716	126,291	330,363
Hawaii Natural History Association	314,615	351,958	435,938	485,982	436,017	1,404,580
Historic Hampton, Inc.	23,098	738,003	267,523	132,366	179,135	523,109
Isle Royale Natural History Association	15,677	22,450	21,302	25,371	24,691	147,621
Jefferson National Parks Association	1,870,371	964,172	736,200	900,788	1,073,501	2,205,718
Joshua Tree National Park Association	53,396	98,935	94,636	84,628	106,462	187,905
Kennesaw Mountain Historical Association	19,243	31,458	40,000	37,329	53,624	63,218
Lake States Interpretive Association	7,613	14,474	38,199	9,752	3,233	100,252
Lassen Loomis Museum Association	22,927	14,812	17,000	17,000	16,564	102,571
Lava Beds Natural History Association	11,115	18,000	20,986	16,943	18,700	80,609
Mesa Verde Museum Association	135,339	156,807	100,488	99,398	195,075	557,475
Mount Rushmore History Association	62,607	26,753	52,720	74,497	103,572	3,085,548
Northwest Interpretive Association	220,674	230,334	262,487	184,979	227,290	1,892,814
Ocmulgee National Monument Association	23,033	18,993	20,148	29,630	15,010	41,353
Oregon Trail Museum Association	13,300	16,830	17,454	24,148	8,864	75,510
Parks and History Association	96,195	563,161	919,941	662,014	579,345	(166,087)
Petrified Forest Museum Association	201,352	170,276	172,147	170,262	168,038	298,848
Pipestone Indian Shrine Association	7,366	5,459	4,648	3,469	23,976	194,172
Point Reyes National Seashore Association	186,781	247,523	451,113	533,514	678,872	816,321
Redwood Natural History Association	48,811	90,796	149,023	59,889	84,197	325,969
Rocky Mountain Nature Association	398,314	415,918	404,366	407,754	338,747	821,454
Roosevelt-Vanderbilt Historical Association	38,918	42,227	37,129	37,880	97,418	238,187
San Francisco Maritime Park Association	0	0	0	21,854	21,767	1,022,136
Sequoia Natural History Association	149,569	177,262	188,421	251,370	321,240	872,512
Shenandoah National Park Association	77,039	73,198	100,781	93,325	110,156	544,919
Steamtown Museum Association, Inc.	43,147	40,954	46,545	78,982	67,435	251,922
Theodore Roosevelt Nature Association	38,624	42,248	36,141	36,635	35,781	162,787
Valley Forge Park Interpretive Association	50,436	66,244	83,739	99,009	54,224	457,491
Weir Farm Heritage Trust	192,332	123,877	159,188	251,169	236,151	149,250
Western Maryland Interpretive Association	0	0	0	7,600	15,162	114,043
Western National Association	1,799,325	2,102,022	2,186,619	2,332,953	2,273,226	8,860,562

**Appendix IV
Cooperating Association Revenue,
Donations, and Net Assets (1997-2001)**

(Continued From Previous Page)

Cooperating association	Donations 1997	Donations 1998	Donations 1999	Donations 2000	Donations 2001	Net assets
Yellowstone Association	580,591	412,584	504,090	686,897	515,259	3,000,151
Yosemite Natural History Association	297,574	369,612	381,967	460,094	352,671	1,181,546
Zion Natural History Association	318,035	257,545	258,368	282,484	281,696	1,050,117
Total	\$19,003,255	\$22,561,862	\$30,789,837	\$35,830,022	\$30,082,958	\$78,310,050

Source: National Park Service and tax data.

^a Net asset information is for the latest year available (2001).

Friends Group Revenue, Donations, and Net Assets (1997-2001)

Friends group	Revenue 1997	Revenue 1998	Revenue 1999	Revenue 2000	Revenue 2001
Friends group revenue (1997-2001)					
Accokeek Foundation	\$1,047,413	\$1,025,997	\$894,861	\$2,282,104	\$1,325,704
Appalachian Trail Conference		3,309,149	3,919,121	4,534,507	
Assateague Coastal Trust	57,903	63,846	88,411	82,381	148,564
Big Thicket Association	11,240	6,904	102,157	175,200	64,130
Blue Ridge Parkway Foundation	22,636	115,639	136,855	216,096	250,207
Chesapeake and Ohio Canal Association, Inc.	48,386	43,775	47,419	51,516	44,271
City of Rocks Historical Association	0	10,761	8,843	13,200	1,782
Custer Battlefield Historical and Museum Association		84,997	28,612	84,306	93,344
Cuyahoga Valley Association	1,544,203	1,494,256	1,468,358	210,863	136,780
Death Valley 49ers	84,258	84,875	116,704	87,808	0
Denali Foundation		662,676	533,602	1,216,985	
Eastern Kenai Peninsula Environmental Action Association		0	0	0	0
Eleanor Roosevelt Center at Val-kill	210,044	386,307	329,359	652,744	0
Eugene O'Neill Foundation, Tao House	32,938	19,200	23,822	55,368	94,153
Fire Island Lighthouse Preservation Society, Inc.		153,604	214,102	158,936	152,727
First Flight Centennial Foundation		356,494	444,519	440,801	
Flagstaff National Monuments Foundation					2,495
Fredrick W. Vanderbilt Garden Association		35,790		37,245	
Freedom Trail Foundation		253,897	469,079		
Friends of Acadia	1,187,673	1,051,077	9,089,511	2,585,303	157,650
Friends of Andersonville		167,567	50,963	70,610	
Friends of Bandelier	16,646	13,192	15,779	14,420	13,326
Friends of Big Bend National Park	23,578	32,839	45,594	81,723	10,200
Friends of Big Hunting Creek	0	0	0	0	0
Friends of Carl Sandburg at Connemara	8,861			9,703	5,141
Friends of Canaveral	6,040	365	1,450	7,441	625
Friends of the Chickamauga & Chattanooga NMP		117,031	36,831		
Friends of Congaree Swamp		8,798	18,278	216,263	20,600
Friends of Edison National Historic Site		116,740	86,841	90,791	
Friends of Fire Island National Seashore					1,164
Friends of Fort Union Trading Post	27,818	45,254	(14,511)	192,262	171,188

**Appendix V
Friends Group Revenue, Donations, and Net
Assets (1997-2001)**

(Continued From Previous Page)

Friends group	Revenue 1997	Revenue 1998	Revenue 1999	Revenue 2000	Revenue 2001
Friends of Fort Vancouver National Historic Site	36,376	4,470	3,250	10,478	19,666
Friends of Gateway, Inc.	114,005	116,243	50,485	126,598	
Friends of Glacier Bay					2,639
Friends of Grand Portage	7,608	5,880	6,075	6,970	6,710
Friends of Great Smokey Mountains National Park	506,173	896,385	1,044,606	1,577,048	1,704,130
Friends of Haleakala National Park, Inc.					
Friends of Harpers Ferry National Historical Park					
Friends of Homestead		400	769	2,214	15,537
Friends of Hopewell Furnace National Historical Site	3,568	3,641	0	1,247	1,197
Friends of Hubbell Trading Post NHS					8,447
Friends of Independence National Historical Park	458,265	304,472	228,881	313,187	
Friends of Indiana Dunes, Inc.		53,353	61,130	57,521	
Friends of Kennesaw Mountain National Battlefield Park	13,103		48,977	0	
Friends of Meridian Hill		222,148	747,620		
Friends of Peirce Mill	7,125	59,329	76,472	105,328	50,490
Friends of Perry's Victory and International Peace Memorial, Inc.	69,440	66,946	61,707	36,093	20,555
Friends of Pinnacles					
Friends of Saguaro National Park		43,852	55,752	112,091	57,886
Friends of Stones River National Battlefield	1,541	430	1,074	1,985	955
Friends of the Claude Moore Colonial Farm at Turkey Run, Inc.		638,059	434,227		
Friends of the Cape Cod National Seashore, Inc.					27,999
Friends of the Dunes, Inc.	17,595	17,293	14,556	65,139	80,289
Friends of the Florissant Fossil Beds, Inc.					
Friends of the Gateway Parks Foundation, Inc.	33,164	32,190	504	199,830	
Friends of the Longfellow House	28,800	28,200	125,800	96,170	169,000
Friends of the National Parks at Gettysburg		1,220,128	1,261,871	1,455,471	2,256,694
Friends of the Sleeping Bear Dunes	52,875	31,608	15,932	20,463	15,269
Friends of the Virgin Islands National Park	112,889	2,352,971	167,028	454,717	560,671
Friends of the William Howard Taft Birthplace	16,664	214,710	26,473	19,120	12,989

**Appendix V
Friends Group Revenue, Donations, and Net
Assets (1997-2001)**

(Continued From Previous Page)

Friends group	Revenue 1997	Revenue 1998	Revenue 1999	Revenue 2000	Revenue 2001
Friends of Valley Forge	8,484	5,438	7,559	15,937	7,901
Friends of Voyageurs National Park			5,000	5,600	3,500
Friends of Wilderness Battlefield			7,135	8,850	14,751
Gettysburg National Battlefield Museum Foundation	0	2,002,000	1,514,177	404,971	1,985,549
Glen Echo Park Foundation	51,685	129,717	170,528	188,738	
Grand Canyon National Park Foundation		2,931,536	2,264,957	681,825	1,551,725
Historic Hampton, Inc.	185,202	827,943	360,821	195,172	410,972
Indiana Dunes Environmental Educational Consortium					587,619
Island Alliance	154,695	547,189	832,838	947,821	933,232
John Muir Memorial Association			110,319	98,513	0
Lassen Volcanic Park Foundation		128,688	277,615	41,055	129,867
Lowell Regatta Festival Charitable Foundation	439,766	461,479	452,316	693,601	
Los Compadres de San Antonio Missions National Historical Park	332,149	246,817	605,425	462,287	376,676
Mesa Verde Foundation		11,647	198,818	53,319	153,074
Minute Man National Park Association	70	2,691	10,278	63,245	14,544
Natchez Trace Parkway Association					
New Jersey Historical Garden Foundation	15,767	6,880	9,192	9,681	8,871
Old Fort Militia	30				11,250
Rocky Mountain National Park Association	528,795	979,771	1,110,533	1,118,387	852,375
Saint-Gaudens Memorial	164,745	951,257	303,957	267,440	60,962
Salem Partnership		261,420	129,802	227,060	247,287
Sandy Hook Foundation, Inc.					202,452
Santa Monica Mountains and Seashore Foundation			237,588	0	
Save Historic Antietam Foundation			27,585	37,142	
Saves the Dunes Conservation Fund					111,392
Sequoia & Kings Canyon National Park Foundation	89,298	90,674	95,217	380,106	162,433
Statue of Liberty—Ellis Island Foundation, Inc.	7,062,698	9,916,221	14,615,664	12,544,590	6,946,356
Great Basin National Park Foundation			36,949	47,166	
The Glacier Institute	146,828	168,968	228,694	255,999	289,746
Theodore Roosevelt Association	423,531	892,768	445,642	597,091	445,975
Theodore Roosevelt Inaugural Site Foundation	279,672	304,013	358,711	424,448	413,416

Appendix V
Friends Group Revenue, Donations, and Net
Assets (1997-2001)

(Continued From Previous Page)

Friends group	Revenue 1997	Revenue 1998	Revenue 1999	Revenue 2000	Revenue 2001
Thomas Alva Edison Preservation Foundation		1,259,265	367,135	9,344,177	
Voyageurs Region National Park Association	94,207	122,657	110,585	121,691	117,068
Wilson's Creek National Battlefield Foundation	17,940	122,456	70,388	96,251	290,205
Yellowstone Park Foundation	481,028	1,002,614	1,079,286	2,478,951	4,417,258
Yosemite Foundation	4,051,309	3,655,130	7,040,784	5,597,487	7,976,218
National Park Foundation:					
South Florida National Parks Trust					1,616,346
The Glacier Fund				118,840	217,590
African American Experience Fund			155,024	168,606	555,022
Outside Las Vegas Fund				174,308	85,744
USS Arizona Memorial Fund				241,977	213,491
Greater Washington National Parks Fund				73,638	57,700
Total	\$20,336,727	\$43,002,977	\$55,830,271	\$56,416,216	\$39,173,741

Source: GAO survey and tax data.

**Appendix V
Friends Group Revenue, Donations, and Net
Assets (1997-2001)**

Friends group	Donations 1997	Donations 1998	Donations 1999	Donations 2000	Donations 2001	Net assets MRFY
Friends group donations (1997-2001) and net assets^a						
Accokeek Foundation	\$0	\$0	\$0	\$0	\$0	\$2,965,658
Appalachian Trail Conference	0	0	0	0	4,500	
Assateague Coastal Trust	100	750	0	0	0	72,838
Big Thicket Association	0	0	0	160,132	98,522	124,977
Blue Ridge Parkway Foundation	88,593	71,631	47,065	3,000	3,500	178,157
Chesapeake and Ohio Canal Association, Inc.	28,779	26,625	11,589	11,707	25,599	72,517
City of Rocks Historical Association	0	1,026	800	135	7,200	11,226
Custer Battlefield Historical and Museum Association		89,164	15,158	76,116	88,136	275,938
Cuyahoga Valley Association	0	1,025,560	1,200	0	0	161,375
Death Valley 49ers	8,200	17,600	33,223	7,809	12,151	174,276
Denali Foundation		533,473	410,843	1,002,706		408,436
Eastern Kenai Peninsula Environmental Action Association	0	0	0	0	0	0
Eleanor Roosevelt Center at Val-kill	0	0	0	0	0	332,837
Eugene O'Neill Foundation, Tao House	250	0	0	0	0	76,509
Fire Island Lighthouse Preservation Society, Inc.		151,572	118,406	148,317	154,411	372,072
First Flight Centennial Foundation		330,186	87,126	76,632		
Flagstaff National Monuments Foundation	0	0	0	0	0	602
Fredrick W. Vanderbilt Garden Association						56,634
Freedom Trail Foundation		124,392	245,148			(32,935)
Friends of Acadia	399,838	392,981	350,188	485,887	630,901	13,745,972
Friends of Andersonville		17,708	13,503	38,907		543,500
Friends of Bandelier	12,803	11,442	3,477	19,397	0	26,369
Friends of Big Bend National Park	11,595	48,835	61,300	1,250	1,650	17,435
Friends of Big Hunting Creek	0	0	0	0	0	0
Friends of Carl Sandburg at Connemara	5,864			3,704	2,400	4,346
Friends of Canaveral	205	212	3,464	5,769	527	3,510
Friends of the Chickamauga & Chattanooga NMP		194,811	20,395			166,726
Friends of Congaree Swamp	50	363	50	350	0	255,761
Friends of Edison National Historic Site		19,780	45,068	16,213		28,023
Friends of Fire Island National Seashore	0	0	0	0	0	

**Appendix V
Friends Group Revenue, Donations, and Net
Assets (1997-2001)**

(Continued From Previous Page)

Friends group	Donations 1997	Donations 1998	Donations 1999	Donations 2000	Donations 2001	Net assets MRFY
Friends of Fort Union Trading Post	8,893	11,404	7,790	35,023	642	505,214
Friends of Fort Vancouver National Historic Site	500	0	0	0	0	16,230
Friends of Gateway, Inc.	100,512	61,822	60,991	140,928		25,366
Friends of Glacier Bay	0	0	0	0	1,800	27,379
Friends of Grand Portage	0	0	0	292	0	5,528
Friends of Great Smokey Mountains National Park	304,704	298,277	745,221	972,213	788,005	801,020
Friends of Haleakala National Park, Inc.	0	5,851	8,525	25,312	12,945	
Friends of Harpers Ferry National Historical Park	0	0	0	0	0	0
Friends of Homestead	150	475	0	0	30	14,396
Friends of Hopewell Furnace National Historical Site	0	0	0	40	0	3,744
Friends of Hubbell Trading Post NHS	0	0	0	0	566	9,486
Friends of Independence National Historical Park	317,356	285,385	199,750	199,750		389,348
Friends of Indiana Dunes, Inc.		12,517	24,938	32,828		218,314
Friends of Kennesaw Mountain National Battlefield Park	98,640		80,339	0		0
Friends of Meridian Hill		67,128	124,997			
Friends of Peirce Mill	4,437	51,401	39,757	42,079	0	193,081
Friends of Perry's Victory and International Peace Memorial, Inc.	13,449	11,796	11,600	100,110	26,801	85,907
Friends of Pinnacles	0	0	0	0	0	0
Friends of Saguaro National Park	0	0	21,392	45,615	45,018	88,859
Friends of Stones River National Battlefield	305	200	1,482	75	1,488	1,395
Friends of the Claude Moore Colonial Farm at Turkey Run, Inc.		236,641	267,447			
Friends of the Cape Cod National Seashore, Inc.	0	0	0	0	6,955	113,023
Friends of the Dunes, Inc.	11,783	2,666	2,944	54,370	2,325	151,198
Friends of the Florissant Fossil Beds, Inc.		3,745	845	2,000	2,000	6,629
Friends of the Gateway Parks Foundation, Inc.		44,052	19,259	202,120		3,963
Friends of the Longfellow House	31,800	29,800	19,600	154,240	19,800	193,368
Friends of the National Parks at Gettysburg	84,137	295,730	272,088	921,263	646,152	1,667,178
Friends of the Sleeping Bear Dunes	30,627	13,815	20,305	12,847	0	23,889
Friends of the Virgin Islands National Park	71,098	150,185	246,022	247,777	246,266	1,783,796

**Appendix V
Friends Group Revenue, Donations, and Net
Assets (1997-2001)**

(Continued From Previous Page)

Friends group	Donations 1997	Donations 1998	Donations 1999	Donations 2000	Donations 2001	Net assets MRFY
Friends of the William Howard Taft Birthplace	0	50,937	186,934	120,400	12,134	22,108
Friends of Valley Forge	2,552	4,013	6,297	2,061	0	154,284
Friends of Voyageurs Nat. Park	1,400	1,600	3,000	500	0	10,410
Friends of Wilderness Battlefield	0	0	100	100	100	14,239
Gettysburg National Battlefield Museum Foundation	0	0	0	35	0	4,159,107
Glen Echo Park Foundation	19,316	42,426	111,786	141,949		483,901
Grand Canyon National Park Foundation		1,404,009	902,756	225,658	206,666	4,077,070
Historic Hampton, Inc.	0	738,003	267,523	132,366	179,135	834,292
Indiana Dunes Environmental Educational Consortium	0	0	0	0	98,575	187,829
Island Alliance	107,449	12,988	480,689	598,670	515,309	616,147
John Muir Memorial Association	0	0	370	0	0	399,912
Lassen Volcanic Park Foundation	21,195	100,009	7,198	208,769	104,840	209,598
Lowell Regatta Festival Charitable Foundation	370,411	426,148	422,448	591,132		122,929
Los Compadres de San Antonio Missions National Historical Park	96,625	301,582	461,199	100,585	0	349,563
Mesa Verde Foundation	0	250	0	0	0	330,697
Minute Man National Park Association	0	0	0	14,041	0	71,888
Natchez Trace Parkway Association	0	0	0	0	0	
New Jersey Historical Garden Foundation	6,130	2,250	5,497	2,380	1,000	59,388
Old Fort Militia	0	0	0	300	100	11,281
Rocky Mountain National Park Association	320,787	324,906	617,632	2,579,573	267,429	1,328,117
Saint-Gaudens Memorial	99,645	125,827	92,019	2,200	208,986	2,093,614
Salem Partnership		450,060	181,292	98,786	269,934	28,154
Sandy Hook Foundation, Inc.	0	0	0	0	83,184	129,021
Santa Monica Mountains and Seashore Foundation			208,604	14,021		21,362
Save Historic Antietam Foundation		41,195	22,934			51,024
Saves the Dunes Conservation Fund	0	0	0	0	0	115,782
Sequoia & Kings Canyon National Park Foundation	69,644	189,304	245,878	169,427	0	203,697
Statue of Liberty—Ellis Island Foundation, Inc.	2,441,742	3,763,190	3,405,344	4,240,431	8,194,628	48,556,212
Great Basin National Park Foundation			29,424	18,142		35,800
The Glacier Institute	0	0	0	0	0	151,664
Theodore Roosevelt Association	4,533	703	611	837	1,399	1,994,864

**Appendix V
Friends Group Revenue, Donations, and Net
Assets (1997-2001)**

(Continued From Previous Page)

Friends group	Donations 1997	Donations 1998	Donations 1999	Donations 2000	Donations 2001	Net assets MRFY
Theodore Roosevelt Inaugural Site Foundation	0	0	0	0	0	220,893
Thomas Alva Edison Preservation Foundation	0	0	0	0	0	10,108,011
Voyageurs Region National Park Association	300	1,000	0	0	0	23,495
Wilson's Creek National Battlefield Foundation	600	525	495	150	12,169	564,995
Yellowstone Park Foundation	315,024	424,094	531,407	436,858	1,477,818	6,081,204
Yosemite Foundation	2,155,458	1,912,673	1,905,335	1,758,548	2,269,801	11,964,636
National Park Foundation:						
South Florida National Parks Trust					0	1,610,622
The Glacier Fund				27,148	55,595	159,829
African American Experience Fund			0	129,000	494,043	77,950
Outside Las Vegas Fund				10,000	19,740	(33,809)
USS Arizona Memorial Fund				4,000	0	625,290
Greater Washington National Parks Fund				0	29,850	53,727
Total	\$7,667,479	\$14,958,693	\$13,740,067	\$16,874,980	\$17,332,725	124,651,867

Source: GAO survey and tax data.

^aNet assets are for the most recent fiscal year (MRFY), which for most friends groups is 2001; however, when 2001 data were not available, the net assets are based on 2000 data.

Parks with General Management and Commercial Services Plans

National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Abraham Lincoln Birthplace National Historic Site	X	1963			
Acadia National Park	X	1992	2002	X	Done in 2000
Adams National Historic Site	X	1996			
Agate Fossil Beds National Monument	X	1966			
Alagnak Wild River	X	1983			
Alibates Flint Quarries National Monument	X	1978	2003		
Allegheny Portage Railroad National Historic Site	X	1980			
Amistad National Recreation Area	X	1987	2005		
Andersonville National Historic Site	X	1981	1988		
Andrew Johnson National Historic Site	X	1965			
Aniakchak National Monument	X	1986			
Aniakchak National Preserve	X	1986			
Antietam National Battlefield	X	1992			
Apostle Islands National Lakeshore	X	1989			
Appalachian National Scenic Trail	X	1981			
Appomattox Court House National Historical Park	X	1977	2003		
Arches National Park	X	1989			
Arkansas Post National Memorial	X	1975	2002		
Arlington House – The Robert E. Lee Memorial	X	1967			
Assateague Island National Seashore	X	1988			
Aztec Ruins National Monument	X	1989			
Badlands National Park	X	1982	2002		
Bandelier National Monument	X	1976			
Bent's Old Fort National Historic Site	X	1994			
Bering Land Bridge National Preserve					
Big Bend National Park	X	1980	2002		
Big Cypress National Preserve	X	1992	2004		In process
Big Hole National Battlefield	X	1997			
Big South Fork National River & Recreation Area	X	1981	2002		In process
Big Thicket National Preserve	X	1980	2002		
Bighorn Canyon National Recreation Area	X	1981	1990		
Biscayne National Park	X	1983	2003		In process
Black Canyon of the Gunnison National Monument	X	1997			

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Blue Ridge Parkway	X	1971	2005		In process
Bluestone National Scenic River					
Booker T. Washington National Monument	X	2000			
Boston African American National Historic Site	X	1986	2002		
Boston Harbor Islands National Recreation Area			2002		
Boston National Historical Park	X	1980			
Brices Cross Roads National Battlefield Site	X	1987			
Brown v. Board of Education National Historic Site	X	1996			
Bryce Canyon National Park	X	1987			
Buck Island Reef National Monument	X	1983			In process
Buffalo National River	X	1975			
Cabrillo National Monument	X	1996			
Canaveral National Seashore	X	1982			
Cane River Creole National Historical Park	X	2001			
Canyon de Chelly National Monument	X	1990	2005		
Canyonlands National Park	X	1978			
Cape Cod National Seashore	X	1998			
Cape Hatteras National Seashore	X	1984			In process
Cape Krusenstern National Monument	X	1986	2005		
Cape Lookout National Seashore	X	1983	2001		Start in 2003
Capitol Reef National Park	X	1982			
Capulin Volcano National Monument	X	1964	2002		
Carl Sandburg Home National Historic Site	X	1971	2002		
Carlsbad Caverns National Park	X	1996			
Casa Grande Ruins National Monument	X	1958			
Castillo de San Marcos National Monument	X	1974	2005		
Castle Clinton National Monument	X	1997			
Catoctin Mountain Park	X	1967			
Cedar Breaks National Monument	X	1984	1989		
Chaco Culture National Historical Park	X	1985			
Chamizal National Memorial	X	1986			
Channel Islands National Park	X	1984	2004		
Charles Pinckney National Historic Site	X	1994			
Chattahoochee River National Recreation Area	X	1990	2002		In process
Chesapeake & Ohio Canal National Historical Park	X	1976			

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Chickamauga & Chattanooga National Military Park	X	1988			
Chickasaw National Recreation Area	X	1980	2005		
Chiricahua National Monument	X	2001			
Christiansted National Historic Site	X	1986			In process
City Of Rocks National Reserve	X	1996			
Clara Barton National Historic Site					
Colonial National Historical Park	X	1993	2002		
Colorado National Monument	X	1976	2004		
Congaree Swamp National Monument	X	1988			
Constitution Gardens	X	1974			
Coronado National Memorial	X	1976	2005		
Cowpens National Battlefield	X	1975			
Crater Lake National Park	X	1977	2003		
Craters of the Moon National Monument	X	1992	2004		
Cumberland Gap National Historical Park	X	1979			In process
Cumberland Island National Seashore	X	1984		X	Completed
Curecanti National Recreation Area	X	1997	2002		
Cuyahoga Valley National Recreation Area	X	1977			
Dayton Aviation Heritage National Historical Park	X	1997			
De Soto National Memorial	X	1966			
Death Valley National Park	X	2001			
Delaware National Scenic River	X	1987			
Delaware Water Gap National Recreation Area	X	1987	2000		
Denali National Park	X	1986	2003		
Denali National Preserve	X	1986	2003		
Devils Postpile National Monument	X	1941			
Devils Tower National Monument	X	1986	2002		
Dinosaur National Monument	X	1986			
Dry Tortugas National Park	X	2001		X	Completed
Ebey's Landing National Historical Reserve	X	1980	2003		
Edgar Allan Poe National Historic Site					
Edison National Historic Site	X	1977			
Effigy Mounds National Monument	X	1991	1999		
Eisenhower National Historic Site	X	1987			
El Malpais National Monument	X	1990			

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
El Morro National Monument	X	1965			
Eleanor Roosevelt National Historic Site	X	1980			
Eugene O'Neill National Historic Site	X	1991			
Everglades National Park	X	1979			In process
Federal Hall National Memorial	X	1997			
Fire Island National Seashore	X	1977			
First Ladies National Historic Site			2005		
Florissant Fossil Beds National Monument	X	1985			
Ford's Theatre National Historic Site					
Fort Bowie National Historic Site	X	2001			
Fort Caroline National Memorial	X	1971			In process
Fort Clatsop National Memorial	X	1995			
Fort Davis National Historic Site	X	1962	2002		
Fort Donelson National Battlefield	X	1983			
Fort Frederica National Monument	X	1964	2002		
Fort Laramie National Historic Site	X	1993	2003		
Fort Larned National Historic Site	X	1994			
Fort Matanzas National Monument	X	1982			
Fort McHenry National Monument & Historic Shrine	X	1968	1988		
Fort Necessity National Battlefield	X	1991			
Fort Point National Historic Site	X	1980			
Fort Pulaski National Monument	X	1971	2003		
Fort Raleigh National Historic Site	X	1966			In process
Fort Scott National Historic Site	X	1993			
Fort Smith National Historic Site	X	1978	1985		
Fort Stanwix National Monument	X	1967	2002		
Fort Sumter National Monument	X	1998		X	Completed
Fort Union National Monument	X	1985			
Fort Union Trading Post National Historic Site	X	1978			
Fort Vancouver National Historic Site	X	1977	2002		
Fort Washington Park					
Fossil Butte National Monument	X	1980	1988		
Franklin Delano Roosevelt Memorial					
Frederick Douglass National Historic Site	X	1967			
Frederick Law Olmsted National Historic Site	X	1983			

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	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Fredericksburg & Spotsylvania County Battlefields Memorial National Military Park	X	1992			
Friendship Hill National Historic Site	X	1981			
Gates Of The Arctic National Park	X	1986	2005		
Gates Of The Arctic National Preserve	X	1986	2005		
Gateway National Recreation Area	X	1979	1995		
Gauley River National Recreation Area	X	1997			
General Grant National Memorial	X	1997			
George Rogers Clark National Historical Park	X	1967			
George Washington Birthplace National Monument	X	1969			
George Washington Carver National Monument	X	1997			
George Washington Memorial Parkway					
Gettysburg National Military Park	X	1999			
Gila Cliff Dwellings National Monument	X	1965			
Glacier Bay National Park	X	1984	2005		In process
Glacier Bay National Preserve	X	1984	2005		
Glacier National Park	X	1999			
Glen Canyon National Recreation Area	X	1979			
Golden Gate National Recreation Area	X	1980	2005		
Golden Spike National Historic Site	X	1978	1987		
Governor's Island National Monument					
Grand Canyon National Park	X	1995			
Grand Portage National Monument	X	1973	2002		
Grand Teton National Park	X	1976	1991		In process
Grant-Kohrs Ranch National Historic Site	X	1993			
Great Basin National Park	X	1993			
Great Egg Harbor Scenic and Recreational River	X	2000			
Great Sand Dunes National Monument	X	1977	2005		
Great Sand Dunes National Preserve	X	1977	2005		
Great Smoky Mountains National Park	X	1982			
Greenbelt Park	X	1982			
Guadalupe Mountains National Park	X	1976	2002		
Guilford Courthouse National Military Park	X	1968	1997		
Gulf Islands National Seashore	X	1978	1983		Start in 2003
Hagerman Fossil Beds National Monument	X	1996			

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Haleakala National Park	X	1995			
Hamilton Grange National Memorial	X	1995			
Hampton National Historic Site	X	1983	2002		
Harpers Ferry National Historical Park	X	1980			
Harry S Truman National Historic Site	X	1999			
Hawaii Volcanoes National Park	X	1975			
Herbert Hoover National Historic Site	X	1970	2002		
Hohokam Pima National Monument					
Home of Franklin D. Roosevelt National Historic Site	X	1977			
Homestead National Monument of America	X	1999			
Hopewell Culture National Historical Park	X	1997			
Hopewell Furnace National Historic Site	X	1964	2005		
Horseshoe Bend National Military Park	X	1964			
Hot Springs National Park	X	1986			
Hovenweep National Monument	X	1953			
Hubbell Trading Post National Historic Site	X	1972			
Independence National Historical Park	X	1997			
Indiana Dunes National Lakeshore	X	1980	1997		
Isle Royale National Park	X	1999			
James A. Garfield National Historic Site	X	1986			
Jean Lafitte National Historical Park & Preserve	X	1982	1995		Start in 2003
Jefferson National Expansion Memorial	X	1964			
Jewel Cave National Monument	X	1994			
Jimmy Carter National Historic Site	X	1993			
John D. Rockefeller, Jr., Memorial Parkway	X	1980			
John Day Fossil Beds National Monument	X	1979			
John Fitzgerald Kennedy National Historic Site					
John Muir National Historic Site	X	1990			
Johnstown Flood National Memorial	X	1980			
Joshua Tree National Park	X	1995	2000		
Kalaupapa National Historical Park	X	1980			
Kaloko-Honokohau National Historical Park	X	1994			
Katmai National Park	X	1986			
Katmai National Preserve	X	1986			
Kenai Fjords National Park	X	1984			

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Kennesaw Mountain National Battlefield Park	X	1983			
Keweenaw National Historical Park	X	1998			
Kings Canyon National Park	X	1971	2003		
Kings Mountain National Military Park	X	1974			
Klondike Gold Rush National Historical Park	X	1997			
Knife River Indian Villages National Historic Site	X	1977	1986		
Kobuk Valley National Park	X	1986	2005		
Korean War Veterans Memorial					
Lake Chelan National Recreation Area	X	1995			
Lake Clark National Park	X	1984			
Lake Clark National Preserve	X	1984			
Lake Mead National Recreation Area	X	1986			
Lake Meredith National Recreation Area	X	1985	2003		
Lake Roosevelt National Recreation Area	X	2000			
Lassen Volcanic National Park	X	1981	2002		
Lava Beds National Monument	X	1996			
Lincoln Boyhood National Memorial	X	1981	2004		
Lincoln Home National Historic Site	X	1970			
Lincoln Memorial					
Little Bighorn Battlefield National Monument	X	1986			
Little River Canyon National Preserve					
Little Rock Central High School National Historic Site			2002		
Longfellow National Historic Site	X	1978			
Lowell National Historical Park	X	1981			
Lyndon B. Johnson National Historical Park	X	1999			
Lyndon Baines Johnson Memorial Grove on the Potomac					
Maggie L. Walker National Historic Site	X	1987			
Mammoth Cave National Park	X	1983			In process
Manassas National Battlefield Park	X	1983			
Manzanar National Historic Site	X	1997			
Marsh-Billings National Historical Park	X	1999			
Martin Luther King Jr., National Historic Site	X	1986	1994		
Martin Van Buren National Historic Site	X	1970			
Mary McLeod Bethune Council House National Historic Site			2002		

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Mesa Verde National Park	X	1979			
Minidoka Internment National Monument					
Minute Man National Historic Park	X	1990			
Minuteman Missile National Historic Site			2004		
Mississippi National River & Recreation Area	X	1995			
Missouri National Recreation River	X	1999			
Mojave National Preserve	X	2001			
Monocacy National Battlefield	X	1979			
Montezuma Castle National Monument	X	1975			
Moore's Creek National Battlefield	X	1969			
Morristown National Historical Park	X	1976	2002		
Mount Rainier National Park	X	2001			In process
Mount Rushmore National Memorial	X	1980	1990		
Muir Woods National Monument	X	1980			
Natchez National Historical Park	X	1994			
Natchez Trace National Scenic Trail	X	1987			
Natchez Trace Parkway	X	1987	1998		
National Capital Parks	X	1983			
National Mall	X	1974			
National Park of American Samoa	X	1998			
Natural Bridges National Monument	X	1997			
Navajo National Monument	X	1965	2002		
New Bedford Whaling National Historical Park	X	2000			
New Orleans Jazz National Historical Park	X	1999			
New River Gorge National River	X	1982	2005		
Nez Perce National Historical Park	X	1997			
Nicodemus National Historic Site			2002		
Ninety-Six National Historic Site	X	1980			
Niobrara National Scenic Riverway	X	1997	2002		
Noatak National Preserve	X	1986	2005		
North Cascades National Park	X	1988			
Obed Wild and Scenic River	X	1995			
Ocmulgee National Monument	X	1982			
Oklahoma City National Memorial					
Olympic National Park	X	1976	2004		

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Oregon Caves National Monument	X	1998			
Organ Pipe Cactus National Monument	X	1998	2002		
Ozark National Scenic Riverways	X	1984			
Padre Island National Seashore	X	1983	1997		
Palo Alto Battlefield National Historic Site	X	1998			
Pea Ridge National Military Park	X	1963	2002		
Pecos National Historical Park	X	1997			
Pennsylvania Avenue National Historic Site	X	1975			
Perry's Victory & International Peace Memorial	X	1965			
Petersburg National Battlefield	X	1965	2002		
Petrified Forest National Park	X	1993	2003		
Petroglyph National Monument	X	1997			
Pictured Rocks National Lakeshore	X	1981	2002		
Pinnacles National Monument	X	1976	2002		
Pipe Spring National Monument	X	1978			
Pipestone National Monument	X	1965	2002		
Piscataway Park	X	1983			
Point Reyes National Seashore	X	1980	2003		
Potomac Heritage National Scenic Trail					
Poverty Point National Monument					
Prince William Forest Park	X	1999			
Pu'uhonua o Honaunau National Historical Park	X	1977			
Puukohola Heiau National Historic Site					
Rainbow Bridge National Monument	X	1993			
Redwood National Park	X	2000			
Richmond National Battlefield Park	X	1996			
Rio Grande Wild and Scenic River	X	1982			
Rock Creek Park			2002		
Rocky Mountain National Park	X	1976	1987		In process
Roger Williams National Memorial	X	1973			
Rosie the Riveter WWII Home Front National Historic Park			2004		
Ross Lake National Recreation Area	X	1988			
Russell Cave National Monument	X	1963			
Sagamore Hill National Historic Site	X	1963			
Saguaro National Park	X	1988	2005		

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Saint Croix Island International Historic Site	X	1998			
Saint Croix National Scenic Riverway	X	1998			
Saint Paul's Church National Historic Site	X	1997			
Saint-Gaudens National Historic Site	X	1996			
Salem Maritime National Historic Site	X	1975	2003		
Salinas Pueblo Missions National Monument	X	1984			
Salt River Bay National Historical Park and Ecological Preserve					In process
San Antonio Missions National Historical Park	X	1999			
San Francisco Maritime National Historical Park	X	1997			
San Juan Island National Historical Park	X	1978	2004		
San Juan National Historic Site	X	1985			
Santa Monica Mountains National Recreation Area	X	1982	2002		
Saratoga National Historical Park	X	1969	2002		
Saugus Iron Works National Historic Site	X	1968	2002		
Scotts Bluff National Monument	X	1998			
Sequoia National Park	X	1971	2003		
Shenandoah National Park	X	1983	2005		
Shiloh National Military Park	X	1981	2002		
Sitka National Historical Park	X	1998			
Sleeping Bear Dunes National Lakeshore	X	1979	2003		
Springfield Armory National Historic Site	X	1986			
Statue Of Liberty National Monument	X	1982			
Steamtown National Historic Site	X	1988			
Stones River National Battlefield	X	1999			
Sunset Crater Volcano National Monument	X	1982	2002		
Tallgrass Prairie National Preserve	X	2000			
Thaddeus Kosciuszko National Memorial					
Theodore Roosevelt Birthplace National Historic Site	X	1997			
Theodore Roosevelt Inaugural National Historic Site					
Theodore Roosevelt Island	X	1967			
Theodore Roosevelt National Park	X	1987			
Thomas Jefferson Memorial					
Thomas Stone National Historic Site	X	1990	1995		
Timpanogos Cave National Monument	X	1993			

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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Timucuan Ecological & Historic Preserve	X	1996			In process
Tonto National Monument			2002		
Tumacacori National Historical Park	X	1997			
Tupelo National Battlefield	X	1987			
Tuskegee Airman National Historic Site					
Tuskegee Institute National Historic Site	X	1988	2004		
Tuzigoot National Monument	X	1975			
Ulysses S. Grant National Historic Site	X	1995			
Upper Delaware Scenic and Recreational River	X	1987			
USS Arizona Memorial					
Valley Forge National Historical Park	X	1982	2005		
Vanderbilt Mansion National Historic Site	X	1976			
Vicksburg National Military Park	X	1980			
Vietnam Veterans Memorial					
Virgin Islands Coral Reef National Monument					
Virgin Islands National Park	X	1984		X	Completed
Voyageurs National Park	X	1980	2002		
Walnut Canyon National Monument	X	1958	2002		
War In The Pacific National Historical Park	X	1983			
Washington Monument	X	1989			
Washita Battlefield National Historic Site			2002		
Weir Farm National Historic Site	X	1995			
Whiskeytown-Shasta-Trinity National Recreation Area	X	2000			
White House					
White Sands National Monument	X	1975			
Whitman Mission National Historic Site	X	2000			
William Howard Taft National Historic Site	X	1981			
Wilson's Creek National Battlefield	X	1977	2002		
Wind Cave National Park	X	1994			
Wolf Trap Farm Park for the Performing Arts	X	1997			
Women's Rights National Historical Park	X	1986	1991		
Wrangell – St. Elias National Park	X	1986	2005		
Wrangell – St. Elias National Preserve	X	1986	2005		
Wright Brothers National Memorial	X	1997			In process
Wupatki National Monument	X	1982			

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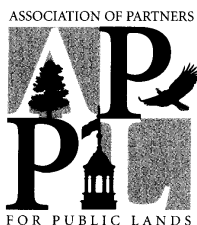
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National park	General Management Plans (GMP)			Commercial Service Plans (CSP)	
	GMP	Year developed	Year updated (complete/due)	CSP	Stage of CSP
Yellowstone National Park	X	1974			In process
Yosemite National Park	X	1980		X	
Yucca House National Monument	X	1961			
Yukon-Charley Rivers National Preserve	X	1985			
Zion National Park	X	2001			In process

Source: Regional responses to GAO survey.

Comments from the Association of Partners for Public Lands

Note: GAO comments supplementing those in the report text appear at the end of this appendix.



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June 13, 2003

Peter J. Oswald
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441 G Street, NW
Washington, DC 20548

Dear Mr. Oswald:

The Association of Partners for Public Lands (APPL) and the National Park Friends Alliance appreciate the opportunity to review and respond to this draft GAO report that highlights the valuable programs and services nonprofit organizations provide to the National Park Service (NPS). The report responds to the questions GAO was charged to address, is well-prepared, and provides recommendations and data that have the potential to be useful to the NPS, its nonprofit partners, and concessionaires.

For decades, individual cooperating associations and friends organizations have remained constant in their support, responding to changing needs of national parks and their visitors. As this report acknowledges, these mission-based nonprofits are essential and increasingly valuable partners to the NPS, providing significant services in addition to monetary contributions. While these organizations are proud of the financial resources and percentage of revenues returned to the NPS in direct benefits, their impact and value cannot be measured by sheer dollars. Other benefits, perhaps much more important, include connecting people to their nation's natural and cultural heritage – and building citizen constituents that will care for and steward these resources for generations to come. Unfortunately, both the Government Performance Results Act (GPRA) goals of the NPS and the GAO review focus largely on meeting monetary goals.

Cooperating association activities help the NPS illustrate to the public what is culturally and naturally significant about each park, and why. The principal value and educational mission of cooperating associations is to provide quality educational products and services to park visitors through the sale of interpretive items at retail facilities, usually located in the visitor centers. These products and services enhance visitor understanding and appreciation of the park and the purposes for which it was established.

The role of these cooperating associations has expanded over more than 70 years of service, as the associations have learned that there is more than one way (i.e. through books) to help a visitor make a connection with a place. As new methods of learning have developed and become

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mainstream, new and more diverse interpretive products have been offered for all age groups and experience levels of learners.

The report addresses concerns that the NPS's desire to increase visitor services through work with nonprofit organizations, while at the same time desiring to increase the quality of products and services offered by concessionaires, can lead to conflicts between nonprofit organizations and concessionaires operating in the same parks. While this is accurate, we have found that such conflicts are minimal. Most cooperating associations and concessionaires have positive relationships and often collaborate on sales or services. Our hope is that the congressional committee will take time to review the report and learn more about the great partnerships between the National Park Service, cooperating associations and friends organizations.

APPL and Friends Alliance Input – Who Was Involved

APPL and the National Park Friends Alliance have cooperated with GAO over the course of this review, and GAO has encouraged input from these nonprofit associations. APPL's executive director, board members, and individual association members have met with GAO reviewers individually and in forums at meetings. APPL and the Friends Alliance have provided verbal and written information through telephone contact, mail, and electronic mail.

This response to the draft GAO review represents input coordinated by APPL's executive director from APPL's board of directors, APPL members, and the National Park Friends Alliance executive committee.

What We Concur With in the Report

APPL and the National Parks Friends Alliance support all four of the GAO recommendations in the report. Associations have always been willing participants in planning to meet visitor needs. APPL's membership is willing and ready to work toward the goal of providing a system that helps to provide a transparent rationale for decision making by park managers to provide the greatest benefit to the public.

Thus, we endorse the concept noted in the report as the "Commercial Services Plan," but recommend a change in terminology to "Visitor Services Plan." Our reason is that the NPS is there to provide public benefit - not commercial opportunities, and that association services are in the first place educational and sometimes fee-based (commercial). We recognize, however, that this is the terminology currently used by the NPS and thus used in the GAO report.

We appreciate the effort spent by GAO to update the listing of nonprofit friends organizations serving the parks and to garner information on the combined value of these organizations to the parks. We endorse reporting of financial and visitor service information in a format useful to the NPS, designed in such a manner as to streamline the reporting process so that cooperating associations and friends organizations use the same reporting format. APPL and the Friends Alliance members are interested in assisting the NPS in creating such a format that will provide

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relevant information. It is our understanding other public lands agencies are also looking at the best manner in which to gather and manage similar information. We hope these agencies can work together to benefit from this consistency.

General Concerns or Clarifications

APPL supports the GAO recommendations for NPS management of information and procedures relating to nonprofit and concessions activities. However, we have some concern with the draft title of the report, which is not necessarily reflective of the content or intent of the recommendations. The *role* of nonprofit partners is clear in their missions and in their agreements with the NPS. As the report implies, the agency needs to better integrate and manage *information* on the value and contributions of its nonprofit and commercial partners, for the purpose of fulfilling its own mission of engaging the public in the enjoyment, understanding and protection of our natural and cultural heritage. We recommend changing the title to *Agency Needs to Better Manage Information on the Increasing Role of Nonprofit Partners*.

See comment 1.

The report addresses a perspective that there are conflicts between nonprofits and concessionaires, and that nonprofits have the potential to take business that is assumed to be rightfully that of concessionaires. However, these conflicts are limited. More often, positive relationships exist between concessionaires and nonprofits, and many conflicts are avoided through the work of the superintendents who respond proactively before concerns rise to the level of conflict. A limited number of parks were visited by GAO – three because there were complaints from concessionaires. As the report acknowledges, this sampling is not necessarily indicative of the scope of cooperating association operations and concessions relationships in the National Park system.

See comment 2.

Cooperating associations help to educate the public on the importance of preserving and protecting our collective heritage, by providing quality educational products. This service to visitors cannot be measured simply by the amount of donations given to the NPS. The value includes the number of contacts made with visitors that reinforce the theme and purpose of the park, the number of site-specific publications now in print because of cooperating association efforts, the educational seminars, field institutes, and educational events that connect people to their parks.

See comment 3.

We further believe the report does not adequately acknowledge that federal and state law regulates nonprofit organizations. Such regulation provides important guidance and is a “check” on cooperating association and friends operations, requiring them to operate according to their tax-exempt mission and define when their earned income activities are “outside of mission” or require Unrelated Business Income Tax (UBIT). In some instances, cooperating associations operate concession activities because for-profit companies have turned down the opportunity to run these operations due to lack of sales potential and inadequate profitability (for example, during off-peak seasons). When nonprofit associations do so, it is with a concessions permit and they pay the franchise fee. While the growth in the sale of such visitor convenience items may be increasing percentage-wise, it still represents less than 3% of cooperating association revenues overall.

See comment 4.

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See comment 5.

Cooperating associations are proud of their high levels of contributions to parks, and acknowledge that money is a quantifiable way of demonstrating they are doing their job of reaching the widest audience possible for their interpretive mission. Increasing support can mean that cooperating associations are becoming more efficient in the way they do business. While it is an advantage of the unique relationship between the park and the association that allows a higher percentage return, the incentive for park superintendents to select a cooperating association over a concession based only on percentage return is minimal.

See comment 6.

We also wish to comment on the references in the report to net assets of \$200 million that are available for future contributions to parks. In reality, some net assets are the operating reserves and inventory of the association, and by nature not available for immediate donation. Other funds held in reserve for special projects may be available for future donations.

Specific Comments by Page or Regarding Sites Visited by GAO

APPL has provided page-specific comment or clarification on some statements contained in the draft GAO review. These have been summarized separately and provided to GAO as an addendum for their consideration as the draft report is edited.

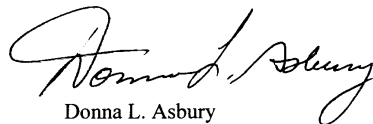
See comment 7.

The executive director of Grand Canyon Association and the president of Eastern National both responded with comments specific to the parks where they have cooperating association operations referenced in the GAO report. Their comments are also included as an addendum to this letter. It is our understanding that GAO has now addressed these comments in the body of the report.

Conclusion

Nonprofits work in a partnership environment where organizations of similar purpose generally collaborate through a setting of "mutual benefit." Thus, NPS discretion and choice in this partnership environment is not unusual, but fitting. The recommendations in the GAO report have been put forth in such a way as to augment, or improve decision-making and management of information by NPS regarding nonprofit organizations. APPL acknowledges these recommendations, and will support the NPS in implementing them in a manner that is beneficial to helping the agency achieve its goals for providing interpretive and educational services to the public.

Sincerely,



Donna L. Asbury
Executive Director

The following are GAO's comments on the Association of Partners for Public Lands' letter dated June 13, 2003.

GAO Comments

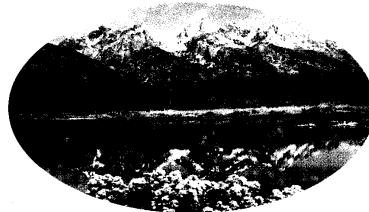
1. We agree that NPS must better manage information on nonprofits, and this is one of our recommendations. We do not agree that the report title should be changed as proposed because the change would not capture another issue that our report and recommendations address -- the need to better manage the increasing role of nonprofits in providing visitor convenience items and services. Problems in these areas led to conflicts at three of the parks we visited. Moreover, our recommendation that parks develop commercial services plans is directed at managing the roles of nonprofits in the parks.
2. The association correctly points out, as we likewise observed in the report, that our observations at six parks cannot be generalized to the system as a whole. However, because association sales of convenience items are growing more rapidly than other association revenue items (table 8), we are concerned that the likelihood of conflicts between associations and concessioners may also increase. Positive relationships between associations and concessioners are discussed in the section "Not All Concessioners Were Concerned about Competition from Cooperating Associations," on pp. 25 - 26.
3. We agree that cooperating associations provide benefits to visitors that are not measured by the amount of donations to the Park Service. We identified nonfinancial benefits that associations provide in a distinct report section on p. 14 and noted that association activities are focused on providing visitors with educational materials and services on p. 16. In addition, examples of nonfinancial assistance are in table 7.
4. This effort focused on the National Park Service's role in partnering with nonprofits. We do cite prior GAO efforts that examined IRS oversight of nonprofits. For example, we cite *TAX-EXEMPT ORGANIZATIONS: Additional Information on Activities and IRS Oversight*, (GAO/T-GGD-95-198), which found compliance and administrative difficulties with Unrelated Business Income Tax reporting (see p. 32).
5. We added the association's view to the discussion on p. 36. As stated in this section, we believe cooperating associations offer a considerable financial advantage, owing to the associations' nonprofit status and

other park support. However, we did not attempt to quantify the value of these advantages or to measure their effect on park decision makers.

6. We agree that net assets are intended to cover operating reserves and are not held exclusively for future contribution. We added the clarification that these assets are “potentially” available (pp. 3 and 13) and “could become” available (p. 7) for contribution. To the extent that nonprofit assets exceed operating expenses and other liabilities, net assets can only be used for their tax-exempt purpose, which for most of the nonprofits discussed in this report, is solely to benefit national parks.
7. Detailed technical and clarifying comments were incorporated into the report as appropriate.

Comments from the National Park Hospitality Association

Note: GAO comments supplementing those in the report text appear at the end of this appendix.



National Park Hospitality Association

June 18, 2003

Mr. Barry T. Hill
Director, Natural Resources and Environmental
United States General Accounting Office
441 G Street, NW, #7100
Washington, DC 20548

Dear Mr. Hill:

Thank you for this opportunity for the National Park Hospitality Association (NPHA) to review and comment on the proposed General Accounting Office report entitled *Park Service: Agency Needs to Better Manage the Increasing Role of Nonprofit Partners* (GAO-03-585).

The draft report is comprehensive and does an excellent job of identifying and discussing the existing conflicts and concerns with concessioners and cooperating associations. This is the first time that the industry has seen a full overview of the national parks cooperating associations and the Friends Groups activities and contributions.

The report also is right on target noting that this situation will continue to deteriorate without improved National Park Service (NPS) definitions, enforcement and controls over the concessions and cooperating associations activities. Without NPS action, these conflicts will only get worse, not better over time.

NPHA Supports Development of Park Commercial Services Plans

The National Park Hospitality Association agrees with the GAO report's conclusions that the National Park Service should be required to move more quickly on developing Commercial Services Plans (CSP). The plans will set out a framework for commercial activities in the individual parks and provide a guideline for business planning.

However, NPHA is concerned that the planning process for commercial services will remain a longer term goal for the park managers. Although the NPS guidelines call for individual park managers to develop CSPs, these plans are rarely developed or used. As stated in the draft report only 6 out of 84 parks developed Commercial Services Plans and 2 out of the 6 did not meet the agency's standards.

See comment 1.



**Appendix VIII
Comments from the National Park
Hospitality Association**

See comment 1.

Commercial Services Plans can be only one part of the solution. With the fact that so few parks have developed CSPs, it is a clear indication that NPS finds these plans a low priority.

Local Park Superintendents Play Key Role

The National Park Service task and the GAO Report confirm that the local park superintendent has the responsibility of managing the operational activities of both concessions and cooperating associations. Most of the oversight of these operations is also left up to the park superintendent guided by provisions of Director's Order # 32 and Reference Manual (RM # 32) on Cooperating Associations.

One of the major challenges facing NPS managers is the decentralized nature of the operations and management. NPS relies on the individual park superintendent for both authorizing and implementing the national policy for concessioners and cooperating associations in the local park unit. This individualized approach allows for various interpretations of the provisions of DO # 32 across the park system.

See comment 2.

Closer oversight of the DO # 32 policy implementation by NPS WASO staff in the individual park unit would be helpful.

NPS Director's Order #32 Differentiate Commercial and Non-Profit Activities

NPS uses Director's Order # 32 (DO #32) and the accompanying Reference Manual (RM # 32) to define the overall national policy guidance for cooperating associations and governs the activities of nonprofits for education and interpretation activities, and also defines educational and not for profit activities. Also, issues relating to the submittal and approval of appropriate products for sale by associations is covered in this document. The National Park Hospitality Association strongly supports keeping DO # 32 as the national policy framework, and not replacing this guidance by relying solely on the costly and time consuming effort of developing individual CSPs at each park site.

See comment 3.

The report could do more to reinforce existing association requirements under Director's Order # 32. Rather than saying NPS should do more in the future, the report should address what NPS has not done or isn't doing under the current regulations governing cooperative associations. RM # 32 clearly states the NPS responsibility to respect concessioner's contractual rights. On page 36 of RM # 32, for example, it says "when the service determines it necessary for the comfort and convenience of visitors, and concessioners are not presently providing such services, the service may allow associations to sell visitor convenience items." And "associations may not be authorized to sell convenience merchandise until and unless any concessioner's preferential rights have been fully respected."

Yet the last paragraph of the same section on page 37 specifically excludes competition between concessions and cooperating associations in the same building or facility; it leaves open the opportunity that competing items can be authorized to be sold by cooperating associations not in the same building as the concessioner.

**Appendix VIII
Comments from the National Park
Hospitality Association**

See comment 3.

Much stronger recommendations are needed so there is an understanding that the cooperating associations will not sell the same merchandise as concessioners. The NPS needs to improve the division between merchandise sold by concessions under the provisions of concessions contracts and that which the non-profits sell as interpretive and educational.

See comment 4.

Cash Contributions of Cooperating Associations Not Clear

One additional suggestion would be to break out the actual cash contribution percentages from the reported annual contributions to the NPS by the cooperating associations and the Friends Groups since the gross figures contain the salaries and operating expenses.

See comment 5.

Recommendations:

1. GAO should continue to emphasize the importance of DO #32 to govern the activities of nonprofits and concessions.
2. The definition of interpretive materials and goods and products in DO #32 should be carefully defined and adhered to so there is not the continued crossover into soft goods merchandise, jewelry and general souvenir items that the concessioners have under contract.
3. Before any additional service or products are offered to the cooperating association or to the Friends of the Park, the park superintendent should be instructed to insure that the Park Concession Specialist and the concessioner first meet to mutually agree that the present concession contract is not being violated by any of the proposed new services or products offered to the non-profit associations.
4. Concessioners must remain vigilant in the policing of the components and guarantee of their own contracts to avoid the encroachment of the non-profits into their areas of business awarded under the concessions contract.
5. GAO should consider a recommendation that would require approval of the NPS Director before the Park Superintendent authorizes the sale or expansion of visitor services by non-profits to ensure that the park superintendent is accountable for the Friends and Cooperating Association activities as well as the provisions of the concessionaires' contract. This effort would strengthen the park level oversight functions and have these new services/products request reviewed by WASO with the approval of the NPS Director to assure that the overall policy is maintained and not abdicated as is presently the case.
6. Encourage concessioner involvement as ex officio members of cooperating associations' board of directors.

See comment 5.

See comment 5.

See comment 6.

See comment 5.

See comment 7.

Appendix VIII
Comments from the National Park
Hospitality Association

Again, the National Park Hospitality Association greatly appreciates the thoroughness of this study by the General Accounting Office and thanks GAO for the opportunity to offer comments and suggestions to the draft report.

Sincerely,



Andrew N. Todd, Chairman
National Park Hospitality Association

The following are GAO's comments on the National Park Hospitality Association's letter dated June 18, 2003.

GAO Comments

1. We agree that Commercial Services Plans will require time to develop and implement and that development and implementation may be difficult because of resource constraints or because General Management Plans must first be prepared or updated. In this regard, we note on p. 1 that federal funding for the Park Service has not kept pace with such needs as visitor services and maintenance requirements. On p. 40, we note that Park Service officials told us that Commercial Service Plans were not developed because park resources are limited and there are higher priorities. We also note that Commercial Services Plans must be consistent with long-term plans – General Management Plans – and while the National Parks and Recreation Act of 1978 requires that each park unit maintain an up-to-date General Management Plan, these are frequently out of date. Although progress in developing and implementing Commercial Services Plans is necessarily dependent upon the availability of agency resources and its consideration of other agency priorities, we believe the likelihood that concessioner and nonprofit conflicts will become more common (see p. 42) supports placing greater emphasis on Commercial Services Plans.
2. As is clear from the heading on p. 33, the section “Park Managers Have Broad Discretion in Deciding to Expand Cooperating Association Sales and Services and Do Not Always Provide Transparent Rationale” already discusses the considerable autonomy park managers have at the local level. This was an important factor in our recommending that these managers provide rationale for decisions involving the scope, mix, and appropriateness of association and concessioner sales and services (see p. 44). Because we did not examine the advantages and disadvantages of the Park Service's decentralized structure, we cannot address the need for increased headquarters' or regional oversight of park managers.
3. We did not identify instances where the contractual rights of concessioners were not respected. In addition, D.O. # 32 makes reference to the preferential rights of concessioners. The National Parks Omnibus Management Act of 1998 (P. Law 105-391) prohibits the Secretary of the Interior from granting a preferential right to a concessioner for most new contracts or services. Although D.O. # 32 could be updated for consistency with current law, we are not making

this recommendation because we did not identify problems related to the outdated wording.

Moreover, the contracts that we examined as part of our work usually did not give concessioners “exclusive” rights to sell or provide services. In fact, contract language in some cases specifies that concessioners are not granted “an exclusive or monopolistic right, to provide public accommodations, facilities, and services.”

The Association correctly points out that the Reference Manual for D.O. # 32 specifies that associations may be authorized to sell visitor convenience items when “concessioners are not presently providing such services”. This same instruction later specifies that a concessioner and an association generally will not carry on duplicative, competitive operations “in the same building.” Although the Park Service may wish to reexamine these provisions, we did not make this recommendation because, in some cases, concessioners and associations may need to provide similar services at a park. For example, prior to the new visitor center facility opening at Fort Sumter NM, the merchandise concessioner chose not to operate its store during the off-season. During this period, the association operated that facility, providing visitor convenience items in addition to interpretive materials.

4. Table 5 notes that association financial contributions include a dollar value assigned to information assistance provided by association staff to visitors and that the Park Service allows associations to claim up to 50 percent of association sales staff salaries. However, we agree that additional detail would provide a clearer picture of the composition of association contributions. We added language to tables 5 and 11 that 25 percent of association contributions were for information assistance. We also added that information assistance is a primary type of park support to the discussion on p. 2.
5. The issues addressed in this report do not provide a basis for making these recommendations.
6. Associations have appointed concessioner officials to their Boards of Directors. This was the case, for example, at Grand Canyon NP and Yellowstone NP. We believe that deciding who should serve on its Board of Directors is a decision best left to the private cooperating association.

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