

## Common Ineligible LWCF Costs

- **Retroactive/pre-agreement costs** are not allowed except in certain circumstances as stated in Section 5A of the LWCF Manual. One of these exceptions is for certain pre-award project planning and design costs incurred within 3 years prior to submission of the final application.
- **Incidental costs related to land acquisition** such as appraisals or title work.
- **Acquisition of lands, or interests in lands, that completely restrict access to specific persons** such as non- residents of a community.
- **Operation and maintenance activity costs**
- **Semi-professional or professional athletic facilities** such as baseball stadiums or soccer arenas, including supporting facilities like practice facilities or buildings to house team operations.
- **Facilities on public school grounds or for public schools** that are part of the normal and usual program and responsibility of the educational institution unless the public has access at least 50% of open hours, and where public access times are posted at the site.
- **Indoor facilities that support primarily non-outdoor purposes** like destination restaurants, community centers, indoor recreation center, educational centers, or employee housing. In otherwise eligible indoor facilities, non- recreation supporting purposes like kitchens or kitchenettes, meeting rooms, theaters/auditoriums, etc. are also not eligible and costs must be pro-rated out.
- **Outdoor facilities that support non-recreation, or recreation support, purposes** such as or outdoor classrooms, food truck areas and farmer’s market areas.
- **Costs for equipment and supplies made outside of United States** unless a waiver has been approved by the Office of Management and Budget per the Build America, Buy America Act ([Waivers | Made in America](#)).
- **Work outside the proposed protected boundary**, including cross walks, streetlights, and street trees.
- **Park equipment and facilities that are more than “basic”** such as cabins with full kitchens, signature play equipment, elaborate dog facilities such as obstacle courses and pools or splashpads, and artistic lighting.
- **Remediation work** related to reversing or stopping environmental damage.
- **Costs for preservation or restoration of a historic resource**, unless for typical repair work on a facility that will be used as part of the park such as a historic pedestrian bridge or gazebo.
- **Costs for work on, or for the benefit of, National Park Service sites.**
- **Stormwater management facilities**, unless serving the park itself.
- **Contractor bonding and insurance**
- **Beach nourishment** (aka sand replacement)
- **Cultural and historical interpretation signage**
- **Art installations**
- **Electric Vehicle charging stations**
- **Non-fixed facilities and sports/play equipment such** as temporary bleachers, moveable goal posts, balls, bats, rackets, pool toys, etc.