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.