

## Non-Allowable Expenses -All Categories-

The following provides a list of exclusion examples. **This list is NOT all inclusive**, and the County reserves the right to exclude any expense which may not conform to the intent for the use of County funds or resources.

**Employees are encouraged to seek guidance from the Human Resources Department** at [StaffDev@sonoma-county.org](mailto:StaffDev@sonoma-county.org) for clarification of these exclusions and reimbursable expenses before incurring the expense.

### Non-Allowable Costs for Reimbursement

- Apparel, clothing, and uniforms
- Backpacks, backpacking tents and other related products
- Baths such as enzyme baths, mud baths, and other similar services
- Coolers
- Consumable computer / laptop supplies (e.g. paper, ink cartridges, etc.)
- Costs associated with the use of computer and/or cellular equipment, including data or maintenance costs, internet service, energy
- Credit card statement payments
- Disposable batteries
- Electric and motorized vehicles (e.g. boats, electric scooters, electric skateboards, electric hoverboards, golf carts)
- Electric Class 2 and Class 3 bikes
- Extension cords
- Eyeglasses, sunglasses, contact lenses and other similar products
- Financed amounts or installment agreements for purchased goods (Only the monthly installment bill with proof of payment is eligible for reimbursement)
- Food, food and nutritional supplements (e.g. whey protein, probiotics, Vitamin B12, fish oil and other similar supplements), food preparation equipment

## Non-Allowable Expenses -All Categories-

- Gift cards, gift certificates, in-store credits – purchases paid using these and other similar forms of payment cannot be reimbursed
- Homeopathic medicine and similar items (e.g. cannabis, CBD, and other remedies made from natural sources)
- Hunting, fishing, and camping expenses
- Hypnotherapy, aromatherapy, diffusers and other similar services and products
- Individual items intended as a “build it yourself” emergency kits (e.g. flashlights)
- Installation costs
- Interest costs on leases, lease purchases, loans, etc. for purchased goods
- Loans and loan fees
- Lockers and locks
- Magazine subscriptions, newspapers, periodicals, or journals of general circulation, such as Time, Newsweek, Press Democrat, Wall Street Journal, etc.
- Maintenance costs
- Medical equipment and supplies, medicine, medical treatment, medical services and similar expenses which are not medically necessary and would not otherwise be covered through a County-offered health plan or which may be FSA eligible
- Ordinary and necessary office supplies such as writing supplies, paper, letterhead, post-it notes, tape, writing instruments, etc.
- Parts replacement, add-on parts
- Personal grooming services, such as facials, manicures, pedicures, Botox injections, or other cosmetic enhancements.
- Personal living furniture (e.g. reclining chairs, armchairs, massage chairs, dining tables, side tables, coffee tables, lighting fixtures, beds, mattresses, massage chairs and vibrating chairs)
- Provisions for pets or animals, including animal boarding

## Non-Allowable Expenses -All Categories-

- Psychotherapy
- Rental fees associated with storage
- Repair costs
- Residential programs
- Retreats that include travel, lodging, and food
- Service, maintenance agreements, and warranties
- Social events or luncheons that are not directly related to County business
- Solar panels and devices that are not part of emergency power battery systems
- Swimming pools, hot tubs, spas, saunas, hydrotherapy pools, or other similar items
- Team fees (only the individual's fee to participate on team is covered)
- Temporary living structures such as tents or trailers
- Tips
- Travel, lodging, and food are not reimbursable under Wellness and Physical Fitness
- Two-Way radios
- Uniforms for physical fitness and teams
- Water purification systems
- Weapons or combative items such as knives, swords, nun chucks, batons