

**YOSEMITE COMMUNITY COLLEGE DISTRICT
EXPENDITURE HISTORY
By Object Code**

Object Code	Description	2010	% Δ	2011	% Δ	2012	% Δ	2013	% Δ	2014	% Δ
53499	Health Benefit Assessment	-	-	-	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00	0%
55321	Ins-Liability/Employ Practices	602,563.50	1.7%	528,651.75	-12.3%	481,824.00	-8.9%	517,653.00	7.4%	587,137.00	13.4%
55322	Ins-Excess Liability	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
55324	Ins-Athletic	2,677.97	9.8%	3,361.97	25.5%	14,529.30	332.2%	15,064.30	3.7%	15,966.96	6.0%
55326	Ins-Student	20,416.63	5.3%	23,332.63	14.3%	70,940.70	204.0%	70,940.70	0.0%	76,217.04	7.4%
55327	Ins-Travel/Accident	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
55328	Ins-Property/Auto Phys Damage	24,339.00	-0.6%	99,997.75	310.9%	10,626.00	-89.4%	10,054.00	-5.4%	11,315.00	12.5%
55435	Services-Audit	112,910.00	19.3%	122,597.00	8.6%	140,285.00	14.4%	97,619.00	-30.4%	123,295.00	26.3%
55439	Services-Legal	198,629.36	-64.6%	264,900.36	33.4%	202,894.52	-23.4%	348,561.80	71.8%	245,179.24	-29.7%
55551	Util-Gas	402,825.97	-6.1%	364,043.28	-9.6%	401,852.81	10.4%	733,048.85	82.4%	459,536.14	-37.3%
55552	Util-Elec	1,566,614.36	5.3%	1,791,830.16	14.4%	2,053,034.42	14.6%	1,929,986.02	-6.0%	2,374,353.06	23.0%
55553	Util-Water	197,433.53	-22.7%	191,601.41	-3.0%	216,831.45	13.2%	237,551.89	9.6%	239,146.19	0.7%
55554	Util-Disposal	85,755.83	-1.8%	97,906.83	14.2%	91,817.29	-6.2%	92,332.24	0.6%	105,236.46	14.0%
55555	Util-Propane	128,674.14	49.2%	163,867.46	27.4%	196,413.14	19.9%	128,770.31	-34.4%	137,345.72	6.7%
55556	Util-Phone	125,389.87	-22.6%	48,773.34	-61.1%	97,544.82	100.0%	(43,136.54)	-144.2%	106,043.14	-345.8%
	Total Utilities	2,506,693.70	0.0%	2,658,022.48	5.7%	3,057,493.93	13.1%	3,078,552.77	0.7%	3,421,660.71	10.0%

Object Code	Description	Budget											
		2015	% Δ	2016	% Δ	2017	% Δ	2018	% Δ	2019	% Δ	2020	% Δ
53499	Health Benefit Assessment	2,085,000.00	73.8%	3,085,000.00	48.0%	1,085,000.00	-64.8%	1,085,000.00	0.0%	975,000.00	-10.1%	-	0.0%
55321	Ins-Liability/Employ Practices	662,911.00	12.9%	673,902.00	1.7%	360,397.00	-46.5%	467,255.00	29.7%	757,872.00	62.2%	837,567.00	10.5%
55322	Ins-Excess Liability	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	12,234.00	0.0%
55324	Ins-Athletic	14,650.33	-8.2%	14,985.00	2.3%	13,338.00	-11.0%	11,573.00	-13.2%	11,904.87	2.9%	14,000.00	17.6%
55326	Ins-Student	71,456.67	-6.2%	71,456.67	0.0%	65,862.00	-7.8%	44,704.80	-32.1%	45,074.20	0.8%	59,175.00	31.3%
55327	Ins-Travel/Accident	977.67	0.0%	904.74	-7.5%	1,185.53	31.0%	2,991.88	152.4%	-	-100.0%	2,900.00	0.0%
55328	Ins-Property/Auto Phys Damage	11,486.00	1.5%	11,529.00	0.4%	12,191.00	5.7%	12,188.00	0.0%	13,543.00	11.1%	13,251.00	-2.2%
55435	Services-Audit	95,100.00	-22.9%	84,400.00	-11.3%	106,300.00	25.9%	136,750.00	28.6%	66,200.00	-51.6%	100,000.00	51.1%
55439	Services-Legal	209,696.78	-14.5%	209,663.20	0.0%	275,192.33	31.3%	218,767.03	-20.5%	411,442.50	88.1%	190,000.00	-53.8%
55551	Util-Gas	445,412.19	-3.1%	389,110.46	-12.6%	490,842.61	26.1%	466,759.91	-4.9%	431,779.32	-7.5%	337,500.00	-21.8%
55552	Util-Elec	2,472,818.50	4.1%	2,460,928.09	-0.5%	2,250,100.70	-8.6%	2,545,435.46	13.1%	2,055,575.11	-19.2%	2,477,432.00	20.5%
55553	Util-Water	218,045.87	-8.8%	193,370.06	-11.3%	233,868.34	20.9%	283,278.06	21.1%	292,370.44	3.2%	286,722.00	-1.9%
55554	Util-Disposal	121,863.11	15.8%	112,238.84	-7.9%	116,792.51	4.1%	129,369.53	10.8%	115,037.56	-11.1%	130,000.00	13.0%
55555	Util-Propane	68,715.83	-50.0%	80,622.50	17.3%	101,916.47	26.4%	122,162.31	19.9%	132,665.98	8.6%	95,000.00	-28.4%
55556	Util-Phone	113,704.87	7.2%	116,421.30	2.4%	90,169.25	-22.5%	113,630.74	26.0%	89,089.08	-21.6%	120,797.00	35.6%
	Total Utilities	3,440,560.37	0.5%	3,352,691.25	-2.6%	3,283,689.88	-2.1%	3,660,636.01	10.3%	3,116,517.49	-17.5%	3,447,451.00	9.6%