

**St. Petersburg College
Comparative Balance Sheet
As Of June 30, 2011
Unrestricted General Operating**

	Fiscal Year 2010 - 2011	Fiscal Year 2009 - 2010	Change	% Change
ASSETS				
CASH	7,399,077.93	5,031,201.58	2,367,876.35	
ACCOUNTS RECEIVABLE	1,594,045.48	1,057,914.34	536,131.14	
NOTES RECEIVABLE	0.00	0.00	0.00	
INVESTMENTS	30,218,568.75	29,229,590.62	988,978.13	
INVENTORY	134,478.00	119,917.49	14,560.51	
DUE FROM OTHER FUNDS	6,659,107.18	10,334,257.50	(3,675,150.32)	
OTHER ASSETS	893,163.58	42,577.65	850,585.93	
ASSETS	46,898,440.92	45,815,459.18	1,082,981.74	2.36%
LIABILITIES				
ACCOUNTS PAYABLE	1,018,532.91	551,261.25	467,271.66	
OTHER PAYABLES	1,183,623.05	2,361,522.55	(1,177,899.50)	
DEFERRED REVENUE	136,757.92	206,674.48	(69,916.56)	
DUE TO OTHER FUNDS	0.00	0.00	0.00	
ACCRUED COMPENSATION	11,133,546.83	10,028,319.00	1,105,227.83	
LIABILITIES	13,472,460.71	13,147,777.28	324,683.43	2.47%
ALLOCATED / RESERVED Fund Balance				
BUDGET STABILIZATN	3,150,500.00	3,150,500.00	0.00	
CAPITAL OUTLAY RSV	1,427,801.53	2,000,047.20	(572,245.67)	
STAFF & PRG DEV-RSV	1,443,138.96	1,088,908.59	354,230.37	
PO ENCUMBRANCE RSV	2,524,098.62	1,430,126.85	1,093,971.77	
LAB FEES -RSV	2,081,217.42	2,267,360.41	(186,142.99)	
SELF INSURANCE-RSV	4,175,000.00	4,175,000.00	0.00	
TECH FEE-CAPITAL-RSV	2,154,906.98	1,650,846.09	504,060.89	
ACCEL CONSTR OBLIG	7,409,224.60	14,187,418.35	(6,778,193.75)	
FUTURE LEAVE-RSV	(11,133,546.83)	(10,028,319.00)	(1,105,227.83)	
ALLOCATED / RESERVED Fund Balance	13,232,341.28	19,921,888.49	(6,689,547.21)	-20.34%
UNALLOCATED Fund Balance				
UNALLOCATED FUND BAL	20,193,638.93	12,745,793.41	7,447,845.52	
UNALLOCATED Fund Balance	20,193,638.93	12,745,793.41	7,447,845.52	77.43%
TOTAL UNALLOC and ALLOC Fund Balance	33,425,980.21	32,667,681.90	758,298.31	
TOTAL Fund Balance excl Future Leave-RSV	44,559,527.04	42,696,000.90	1,863,526.14	
TOTAL LIABILITIES & FUND BALANCES	\$46,898,440.92	\$45,815,459.18	\$1,082,981.74	2.36%