

**Figure 1 – example of summarized balance sheet, 1887.**

**Summarised Balance Sheet of the Corporation of Cork, 31st December 1887**

<b>LIABILITIES</b>	<b>£</b>	<b>£</b>	<b>ASSETS</b>	<b>£</b>	<b>£</b>
To Loans		245,516	By Outlay Accounts		269,388
Loan for Upton Reformatory		4,250	Do. Munster and Leinster Bank		13,384
Do. School of Science, Art, and Music		1,680	Sundry Debtors: Acct. Borough Fund	7,687	
Do. Munster and Leinster Bank		13,210	Acct. Improvement	6,967	
Sundry Creditors: Acct. Borough Fund	2,729		Acct. Waterworks	2,953	
Acct. Improvement	4,921		Acct. Genl Purposes	7,550	
Acct. Waterworks	6,286		Acct. Sanitary	<u>940</u>	26,097
Acct. Genl Purposes	5,950		Stocks of Materials - ferrumite,		
Acct. Sanitary	259		Water Pipes &c		<u>1,839</u>
Acct. Cemetery	<u>28</u>	<u>20,173</u>			310,708
		284,829	Deficiency on Revenue Accounts	2,400	
To Surplus Account, viz: -			Suspense Account (also deficiency)	<u>3,713</u>	<u>6,113</u>
Improvement Fund Sinking Fund	4,773				
Waterworks Fund do.	2,608				
Interest accrued on Capital Accounts	26				
Do. On Artisans Dwellings	116				
Reduction of Debt - Amount paid off					
Since 31st December 1884.	<u>24,469</u>	<u>31,992</u>			
		<u>316,821</u>			<u>316,821</u>