

**SEVENTH ANNUAL REPORT OF
THE BOARD OF HEALTH OF THE
CITY OF BOSTON, FOR THE YEAR
ENDING APRIL 30, 1879;
DOCUMENT 89**

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Seventh Annual Report of the Board of health of the city of Boston, for the year ending April 30, 1879; Document 89 by Various

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SEVENTH ANNUAL REPORT

OF THE

BOARD OF HEALTH

OF THE

CITY OF BOSTON,

FOR THE YEAR ENDING APRIL 30, 1879.

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BOSTON :
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1879.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains the normal balances for each type of account and how they are used to calculate the net income or loss for a period.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples of adjusting entries are provided to illustrate the process.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in preparing the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of providing a clear and concise explanation of the results of the financial statements.

The sixth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud. Examples of internal controls are provided to illustrate the process.

The seventh part of the document discusses the importance of ethics in accounting. It explains how accountants should maintain the highest standards of integrity and honesty in their work. Examples of ethical dilemmas are provided to illustrate the process.

The eighth part of the document discusses the importance of communication in accounting. It explains how accountants should effectively communicate the results of their work to management and other stakeholders. Examples of communication scenarios are provided to illustrate the process.

The ninth part of the document discusses the importance of technology in accounting. It explains how the use of accounting software and other technology can improve the efficiency and accuracy of the accounting process. Examples of technology applications are provided to illustrate the process.

The tenth part of the document discusses the importance of continuous learning in accounting. It explains how accountants should stay up-to-date on the latest developments in the field. Examples of learning opportunities are provided to illustrate the process.

[DOCUMENT 89 — 1879.]

CITY OF  BOSTON.

SEVENTH ANNUAL REPORT

OF THE

BOARD OF HEALTH

OF THE

CITY OF BOSTON.

MAY 1, 1879.

To the City Council of Boston:—

Agreeably to the ordinances relating to the public health, we herewith submit our annual report for the year ending April 30, 1879. During the year our attention has been given, as usual, to such matters as are comprehended in the abatement of nuisances, examination of vacant lots, drains, offensive trades, tenement-houses, small-pox, scarlet fever, fish-peddlers, grease-collectors, removal of manure, care of burial-grounds, infant boarding-houses, lying-in hospitals, adulteration of food, and quarantine. Some of the subjects mentioned require a more extended notice, as will be seen elsewhere.

NUISANCES.

The work attending the abatement of nuisances has been continued as heretofore. During nine months in the year a

systematic inspection has been made, not less than twice, of every court, lane, yard, and alley in the city, and of every tenement-house not less than three times. Many of them have been more frequently examined. The remaining three months in the year, which is the hot season, the officers have been engaged in investigating complaints made at the office, which are so numerous as to require their whole time.

The total number of nuisances abated by our order during the year is 27,593, and are classed as follows:—

Relating to	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April.	Total.
Vaults and privies . .	128	743	2,782	2,644	1,178	892	128	207	186	101	109	110	8,748
Drainage	155	179	165	233	194	207	194	254	236	219	214	244	2,483
Cellars cleaned, etc. .	33	143	447	450	314	92	25	70	43	50	33	65	1,708
Yards "	17	483	1,341	1,309	661	127	54	110	21	31	46	56	4,265
Cesspools	17	846	1,186	1,414	569	235	8	10	9	2	9	10	3,850
Vacant lots	14	27	88	73	63	1	2	5	..	1	1	8	271
Passageways	4	308	981	915	555	128	3	4	2	4	3	7	2,807
Stagnant water	29	27	45	34	29	20	42	40	17	25	46	70	473
Exposed manure	4	6	9	3	7	3	1	5	..	4	3	11	61
Fowls	8	10	6	16	20	7	4	26	14	9	1	8	129
Swine	3	4	6	11	6	2	3	4	1	..	1	..	40
General want of cleanliness	5	6	10	4	7	7	2	6	9	8	18	14	94
Receptacles for garbage	1	2	3	7	..	..	2	5	2	6	2	..	31
Repairs . . . . .	..	2	1	1	..	..	..	..	8	3	4	11	26
Streets cleaned and disinfected . . . . .	..	123	431	643	293	80	..	..	..	..	..	..	1,566
Goals	1	..	1	..	..	..	..	..	1	2	..	..	5
Whitewashing . . . . .	..	1	1	1	..	2	1	..	..	..	2	1	9
Cellars occupied for sleeping purposes . . . . .	..	..	..	2	1	3	..	..	..	1	..	..	7
Sundries	12	41	177	250	224	23	16	30	30	23	36	23	806
Total	451	2,466	7,618	8,082	4,151	1,809	490	864	523	497	525	646	27,593

The number of houses ordered to be vacated, 108.

" " actually vacated, 23.

30 houses were repaired or put in order at once, whereupon the order to vacate was cancelled.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and compliance with regulatory requirements. The text notes that incomplete or inconsistent records can lead to misunderstandings, disputes, and potential legal consequences.

2. The second section addresses the role of technology in modern record management. It highlights how digital tools and software solutions have revolutionized the way data is stored, accessed, and analyzed. These technologies not only improve efficiency but also enhance the security and integrity of records. However, the document also cautions against over-reliance on technology, stressing the need for robust backup and recovery procedures to prevent data loss.

3. The third part of the document focuses on the human element of record management. It discusses the importance of training and education for staff involved in handling records. Properly trained personnel are better equipped to understand the significance of their work and to follow established protocols. The text also touches upon the need for clear communication and collaboration between different departments to ensure that records are consistently maintained and updated.

4. The final section of the document provides a summary of key takeaways and offers practical advice for implementing effective record management practices. It encourages organizations to regularly review and update their record-keeping policies to stay current with industry standards and regulatory changes. The document concludes by reiterating that a well-managed record system is a critical asset for any organization, supporting its long-term success and resilience.

BACK BAY FLATS.

The Back Bay flats are still a great source of the most offensive odors, which reach to a great distance among the dwellings of the South End and Back Bay. The condition of these flats is now such that they are offensive at all times, but more so at low tide, when they are left bare in a warm sun. With any disturbance of the mud by filling or otherwise, the stench renders the habitation of houses at the leeward of this place almost unbearable. The Board of Health will rebuild the dam at the Beacon-street sluiceway again this season, to be torn down again in the fall. This keeps the flats covered to a moderate degree at low tide, and, undoubtedly, lessens the escape of gases from the mud.

The disturbance of the mud in the process of filling for the new park, is a great source of offence, and should not be permitted during the warm weather, and the dumping of ashes, or other material which contains garbage, dead animals, or filth of any kind, should not be permitted at any time except on condition that it shall be *immediately and deeply covered and confined by good clean gravel, and there remain undisturbed*. The filling and covering of these offensive flats should be forwarded with all possible despatch during cold weather, and then leave the mud quiet during the summer.

It is expected that the sewers now discharging upon these flats from Boston will be diverted some time during the next year (1880), but with the present serious nature of the nuisance, it behooves us to consider carefully to what extent temporary measures may be taken to render habitation in the vicinity of these flats tolerable until the new sewer becomes available. The dam at the sluiceway, raised to grade six, cannot be carried higher without clogging drains which find an outlet in the Stony-brook sewer, and doing other damage to property on the south and east borders of the flats, but the temporary extension of the Stony-brook sewer to deeper water would be an improvement.

SEWERAGE.

To abate a nuisance caused by the great area of sewage-polluted flats in Charles river and the Back Bay, was one of the principal objects in building our large intercepting sewer.

That this great piece of work will mitigate the evil in the localities mentioned, and relieve other places now intolerable nuisances, and be justified by a thankful people, there can

be no doubt. But that the *whole object* sought for in this expensive enterprise will not be realized when the sewage on this side of the river has been all diverted and taken to a safe distance from the city, is equally true.

If we take the lower East Boston ferry for the limit, we shall find that Boston discharges into the waters above this point, twenty-two sewers, representing about 90,000 inhabitants; while Cambridge, Somerville, Waltham, Watertown, Arlington, Belmont, Winchester, Medford, Everett, Malden, Revere, Chelsea, Charlestown, and East Boston, representing 202,593 inhabitants, are discharging fifty-nine sewers into the same waters, above the same point on the opposite side.

To this great amount of common sewage is added a very large quantity of animal matter from the numerous slaughtering and fat-rendering establishments in Cambridge and Somerville.

The flats in Charles river, and the sewer outlets from Cambridge and Somerville, may be seen upon the first map. It will also be seen that the channel of the river sets over towards Beacon-street sluiceway, making it favorable for this sewage to be carried, on a flood tide, directly through the sluiceway to the Back Bay flats upon the spot for the new park. Brookline, Brighton, and Newton, representing 29,000 inhabitants, turn their sewage into the Charles river, above Boston, on this side.

It will be easily seen how far short of real success we shall come with our expensive enterprise if such an amount of filth is still permitted to settle upon the flats and defile the shallow waters about us. Disappointment will be sure to follow the completion of our most praiseworthy undertaking.

The people on the west side of Beacon Hill and the Back Bay territory, having been fanned for the last twenty years by the prevailing polluted summer breezes across this immense bed of mud-flats, have been led to suppose that sweet, cool, and refreshing air was near at hand; that the completion of the intercepting sewer would complete the existence of their noisome odors. There can be no doubt that a great improvement in the atmosphere of the West End, South End, and Back Bay territory will follow the use of the new sewer; but we ask you to look at Map Number 2 in connection with Map Number 1, and with no sewage entering the river from the Boston side, calculate the effect of fourteen cities and towns, with a population of over 200,000, draining out over the area of flats there represented. The conclusion is inevitable: you are forced to see that so long as this great amount of filth is permitted to settle upon these flats, they will be a source of great offence, and will depreciate the value of real estate in the vicinity.