Abstract

The United States is experiencing increased social and economic fragmentation. Various explanations are offered, but an overlooked factor may be increasing reliance on special districts (SDs) to deliver public services. This study draws from ethical discourse theory to investigate the relationship between SDs and social cohesion. Using male incarceration rates as an indicator for levels of social cohesion and marginalization, this study finds that as the different types of SDs within a state increases, male incarceration rates also increase. This initial study does not posit causality. Relying on SDs to deliver public services may lead to reduced social cohesion and increased marginalization, as ethical discourse theory suggests. Alternatively, it may be that reliance on SDs and male incarceration rates are both functions of other factors that reduce social cohesion.

Key words: Habermas, ethical discourse, special districts, social cohesion, incarceration.
1. Introduction

Ethics are widely viewed as the glue that holds societies together (Holder, 2017), but Habermas and others assert that ethical *discourse* is the key. Ethics are agreements on how a certain group of people should conduct themselves in a certain time and place; as participants and circumstances change, the content of those agreements will evolve. What matters is the *process* through which ethical agreements take form (Williams, 2002; Van Peursem, 2005). The discursive process does more than generate ethical norms; it engenders and renews social cohesion (Habermas, 1996; Committee, 2013). Where ethical discourse is weakened, social disintegration and “democratic deconsolidation” may follow (Foa and Mounk, 2016, p.16; also see Habermas, 1994).

In recent decades, social fragmentation has increased. Habermas (1996, p.XLII) reminds us that, “Even in established democracies, the existing institutions of freedom are no longer above challenge.” Increased social fragmentation is documented by Stiglitz (2012), Pikkety (2014), Murray (2012), and Vance (2016). Contributing factors include growing income inequality (Stiglitz, 2012; Pikkety, 2014); poor employment prospects for young people, including those who are college-educated (Inglehart, 2016); and the fact that the U.S. political system “has become appallingly dysfunctional” (Inglehart, 2016, pp.18-19). One overlooked factor, however, may be the structure of local government. Increasingly, local government services – those immediate to the daily lives of citizens -- are being managed through SDs. Further, an increasing share of general government revenue is being diverted to SDs in the form of intergovernmental transfers (Table 1). This increased fragmentation of local government may be associated with reduced social cohesion. Through the lens of ethical discourse theory, this
paper investigates the relationship between special district governments (SDs) and social cohesion in the United States.

Prior research assessed SDs along three dimensions: cost-efficiency of government services; the ability of public officials to allocate scarce resources in response to competing, evolving needs; and the ability of citizens to hold public officials accountable. In short, previous research focused on *ex post facto* accountability. This study more closely concerns *ex ante* accountability: the ability of citizens to engage in ethical discourse on what they should do, and why. Ethical discourse defines the domain of acceptable actions for individuals and institutions and, simultaneously, renews social cohesion (Habermas, 1994; Williams, 2002; Committee, 2013). Where such discourse is curtailed, social cohesion may suffer. Following Dillard and Vinnari (2017), this study constitutes phronetic research: it addresses an area of real import to the lives of ordinary citizens (impacts of local government) and seeks to inform praxis (how local governments are structured). While critical research often features qualitative methods, quantitative approaches can bring important contributions and “may be especially useful, as means of persuasion, in the public arena” (Gendron, 2018, 5). This initial, exploratory study employs quantitative analysis to investigate the relationship between government structure and social cohesion.

Section 2 provides a brief review of SDs and results of prior research. Section 3 summarizes key aspects of ethical discourse theory. In Section 4, key aspects of ethical discourse theory are applied to SDs to highlight the potential association between SDs and social cohesion and to develop the research question. Section 5 describes the methodology of this exploratory study and presents results. Discussion and limitations are found in Section 6.
2. Special districts in local government

As defined by the U.S. Census Bureau (2002), the United States has two types of “special purpose” local governments: SDs and independent school districts. This study focuses on SDs, which are independent units of government that have legal status and substantial administrative and fiscal autonomy. They are enabled by state statutes and created by states, cities or counties. Most special districts are geographically based (Billings and Carroll, 2012) but others, such as airports and port authorities, provide services to a constituency that is not geographically defined. Most SDs are contained within the boundaries of a single county, but some have boundaries and services that cross counties (Foster, 1997; McCabe, 2000; Berry, 2009).

From 1952 to 2012, the number of SDs in the U.S. grew from 12,340 to 38,266 (U.S. Census Bureau, 2012a). Over that same timespan, SD general revenue as a share of total local, general revenue rose from 3.8 percent to 10.9 percent (Table 1). Further, the share of SD general revenue derived from general purpose governments (as intergovernmental transfers) rose from 14.1 percent to 32.7 percent (Table 1). SD expenditures, as a share of total local expenditures, rose from 5.8 percent to 12.3 percent (Table 2).

Across states, there is great variation in the incidence and types of SDs. Most SDs provide a single service but some provide two or more related services, such as water and sewerage (U.S. Census Bureau, 2012b). Nationwide, the services provided most frequently by single-purpose districts are fire protection, water, and housing and community development. Less frequently, SDs provide services such as mosquito abatement and upkeep of cemeteries. Interstate comparisons reveal no logic for the incidence of special districts. In 2012, for

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1 The general purpose governments are counties, municipalities, and townships. Some scholars argue that school districts and special districts should be combined into a single category of special purpose governments because school districts are, in fact, one type of special district. (Berry, 2009).
example, Indiana had 71 solid waste management districts, North Carolina had three such districts, and Arizona had none (U.S. Census Bureau, 2012b).

The proliferation of SDs occurred while other types of local government (general governments and school districts) remained constant or declined. Several explanations for the rise of SDs relate to purported benefits. For instance, SDs may be more flexible in meeting service needs, especially across jurisdictions (ACIR, 1973; Billings and Carroll, 2012; Berry, 2009). They are less constrained by civil-service rules and requirements for competitive bidding (ACIR, 1973; Bunch, 1991; McCabe, 2000). Often, SDs are proposed as a means to isolate operations from partisan politics and put technical experts in charge (Smith, 1969; Sbragia, 1996).

Some explanations for the rise of SDs are more critical. SDs tend to be less visible than general purpose governments, so they permit public officials greater independence from the electorate (ACIR, 1973; Bennett and DiLorenzo, 1982; Sbragia, 1996). SDs are a means for small but powerful interest groups to achieve their objectives (ACIR, 1973; Bennett and DiLorenzo, 1982; Burns, 1994). SDs provide a vehicle for patronage jobs and insider contracts (Bunch, 1991) and can be used to dilute or even exclude the interests of minority groups (ACIR, 1973; McCabe, 2000; Burns, 1994). Foster (1997) emphasizes the role of land developers in the creation of SDs; it lowers the cost and risk to developers if a SD is formed to support infrastructure.

The federal government has contributed to the rise of SDs. Some federal programs, such as housing or conservation assistance programs, encourage or even require formation of SDs (ACIR, 1973; Bennett and DiLorenzo, 1982; Burns, 1994; Sbragia, 1996). SDs are often created as a means to circumvent debt limits on general purpose governments (ACIR, 1961; name
removed). In many states, general purpose governments must conduct a referendum and obtain voter approval to issue new debt, while SDs can usually sidestep this process. Once the SD path is chosen, for whatever reason, the tendency to rely on SDs rather than general purpose governments may become embedded in local political culture (Bunch, 1991). Local officials develop a “taste” for SDs.

When scholars assess the role and impact of SDs, they typically compare them to general purpose entities along three dimensions. The first is economy and efficiency of providing specific services, such as drinking water or recreation. Though results of these studies are mixed, Foster (1997) conducts a meta-analysis and concludes that generally, reliance on special districts does not improve cost-efficiency and may be less cost-efficient, a conclusion echoed by Berry (2009). Further, even if SDs might reduce costs, financial accountability is just one of several types of accountability (committee, 2013), and the broader social impact of providing services through SDs should also be considered.

A second dimension concerns the ability of public officials to weigh competing, evolving needs across multiple functions and achieve optimum allocation of scarce public resources. This dimension relates to a principle from ethical discourse theory (Habermas, 1994): as needs evolve and challenges become more or less acute, prior resource allocation decisions must be revisited. Early research finds that a “piecemeal” approach to public policy (as pursued through SDs rather than general purpose governments) could hinder orderly response to challenges and sound utilization of resources (Bollens, 1957; ACIR, 1964). Other scholars argue, however, that

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2 Scholars in the “public choice” perspective note that if citizens desire to create special governments to provide high-quality services, the higher-quality services may result in higher costs, in alignment with public wishes. Berry (2009) finds that this argument is not sustained in the case of library districts: higher cost does not signify higher quality of service.
smaller, more focused governments may be more sensitive to evolving local needs (Tiebout, 1956; DiLorenzo, 1981; Mehay, 1984).

SDs have also been assessed along the dimension of democratic accountability. Typically, these studies relate to transparency versus opacity in government. Do citizens have the information they need to judge the performance of government officials? Can they identify the specific officials responsible for specific services, and are there incentives in place to ensure officials are responsive to the public will? As with the other dimensions, conclusions are mixed. Multiple authors find that SDs complicate and hinder democratic accountability (Bollens, 1957; Peddie, 2007; Barlow, 1991; Axelrod, 1992). Alternative conclusions can be found in Mehay (1984), Wagner and Weber (1975), and the Tiebout-inspired (1956) public choice literature. For instance, Mehay finds that the larger bureaucracies associated with multi-purpose governments may “cloak” public officials and screen them from public scrutiny (1984, 342). Contrary to Mehay, name removed) find that in the aggregate, citizens are less aware of the operations of SD governments and less able to hold them accountable.

This study extends previous literature on SDs and democratic accountability, though from a new perspective. Previous studies focused on \textit{ex post facto} accountability. In exploring the relationship between SDs and social cohesion, this study aligns with \textit{ex ante} accountability (Arrington and Francis, 1993). \textit{Ex ante} accountability is generated when citizens deliberate on topics of concern and determine the scope of acceptable actions for themselves and ultimately, their elected representatives and institutions. During ethical discourse, citizens enact their accountability to each other. Communicative action, arising from ethical discourse, influences and constrains \textit{future} government actions by cultivating the pool of possible actions from which governments may draw (Habermas, 1993). Thus, it promotes \textit{ex ante} accountability.
3. Ethical discourse theory

Ethical discourse theory, as developed over the past six decades by Jurgen Habermas and others, is a vast and complex framework. A few key principles are highlighted below to provide theoretical support for the potential association between SDs and social cohesion.³

3.1 Primacy of Speech

The core of ethical discourse theory is the primacy of speech. Through discourse, the self is “individuated” and simultaneously, the lifeworld of the community is reproduced (Habermas, 1988, p.42). Through discourse, participants “articulate their ethical feelings and judgments” and competing visions of the good (Habermas, 1993, p.73). Participants in ethical discourse seek to answer, Who should we be? What should we do? Participants make claims about the nature of the world and what is “good” or “right,” and tacitly commit themselves to justifying their claims (Finlayson, 2005). Discourse promotes understanding and thus, consensus on ethical norms. Of course, consensus is not always attained; the hearer may accept or reject the (often implied) claim (Habermas, 1983).

Speech is socially binding because it acknowledges that the speaker and hearer are members of the same community. It presupposes mutual accountability because the speaker tacitly offers to provide reasons for claims, if demanded (Williams, 2002). It implies reciprocity because participants alternate between the roles of speaker, hearer, and onlooker (Habermas, 1988). During discourse, participants learn from each other and adjust attitudes along with meanings. In the Internet age, efforts to foster discourse within a community often involve

virtual communication, such as online forums. Virtual communication cannot substitute for face-to-face communication, however, because the latter absolves “asymmetries of power” (Messner, 2009, p.922). Likewise, written communication is no substitute for face-to-face discourse because the “speaking subject disappears” and is replaced by symbolic marks; the reader is interacting with an artifact, not the author of the text (Arrington and Francis, 1993, p.116).

In an ideal speech situation, all participants who will be affected by the outcome have equal opportunity to put topics on the agenda, to make assertions, and to demand justification for the assertions of others (Habermas, 1990). No topic is “off limits” because only participants themselves can decide what is and what is not of mutual concern to them (Habermas, 1996).

Critics charge that Habermas’ concept of ideal speech is unrealistic: in the “real world,” elements such as “unequal power distribution” prevent ideal speech (Gilbert and Rasche, 2007, p.210). Habermas agrees that ideal speech conditions, such as “the absence of all forms of coercion and ideology,” cannot be fully attained (1993, p.XV). Further, we cannot completely identify all who will be impacted by the outcome of a discourse, nor can we foresee all possible future explanations and arguments. Nevertheless, “the cooperative search for truth or rightness” will be advanced if ideal speech conditions are satisfied to a sufficient degree (Habermas, 1993, p.XV). Because ideal speech conditions can be approached but not fully attained, no consensus is final. All ethical norms are subject to future discourse.

3.2 Communicative action
Communicative action encompasses ethical discourse and its consequences. When participants reach mutual understanding and mutual conviction on ethical norms, they unleash the capacity to coordinate actions and alter their world.

“I shall speak of communicative action whenever the actions of the agents involved are coordinated not through egocentric calculations of success but through acts of reaching understanding. In communicative action participants are not primarily oriented to their own individual successes; they pursue their individual goals under the condition that they can harmonize their plans of action on the basis of common situation definitions” (Habermas, 1984, pp.285-286).

Communicative action provides the basis for social order, and is the means by which participants conceptualize change and alter their world in a peaceful manner (Finlayson, 2005; Committee, 2013). Communicative action can change both the social and the technical reality (Laughlin, 1987). It creates and sustains the social fabric by repairing “disruptions in the consensual basis of communicative interaction” (Habermas, 1993, p.XVII). Communicative action is especially vital in modern, multi-cultural societies that can no longer turn to religion or shared traditions to maintain social order (Finlayson, 2005; Committee, 2013). Communicative action involves reciprocal recognition, and thus, is egalitarian in nature. Further, the reciprocal recognition promotes ideals of justice and solidarity (Habermas, 1993).

Communicative action contrasts with strategic action. Like communicative action, strategic action seeks to coordinate behavior through discourse, but there are important distinctions. In communicative action, participants seek mutual understanding: integration emanates from the intentions of the participants and their shared, "intuitive background understanding of the lifeworld" (Habermas, 1993, p.166). In strategic action, participants seek success: strategic speech is concerned with getting other people to do things that support one’s own ends (Finlayson, 2005). Strategic action coordinates behavior “over the heads of the participants" through consequences, such as rewards and sanctions (Habermas, 1993, p.166).
Strategic action seeks to achieve a certain end, while communicative action seeks consensus on what the end should be. “[A]t any time we can switch from an orientation to reaching understanding to that of a strategically acting subject concerned with his own success” (Habermas, 1993, p.78).

3.3 Public Sphere, lifeworld, and systems

In Habermas’ framework, the public sphere is where lifeworld and systems meet. The lifeworld embodies the values, experiences, and “life projects” of individuals (Habermas, 1993, p.150). The lifeworld’s “cultural patterns of interpretation, evaluation, and expression serve as resources for the achievement of mutual understanding” among participants (Lodh and Graffikin, 1997, p.448). In contrast, systems comprise “sedimented structures and established patterns of instrumental [strategic, self-serving] action” characterized by money, technology, or administrative power (Finlayson, 2005, p.53). Systems are not inherently detrimental; they perform vital functions such as coordinating the production and circulation of goods and services (Finlayson, 2005). Commercial banks and the accounting profession are both examples of Habermasian systems.

Systems arise from specialization within the lifeworld and, ideally, will remain coupled to and steered by the lifeworld. Both lifeworld and systems have a legitimate role, but the “normative preconditions” of the lifeworld should remain dominant, and specialized interests of systems should remain subordinate (Gilbert and Rasche, 2007, p.191). In a democracy, communicative action of participants generates “public opinion-formation” that is transferred into “communicative power” through political elections, and further transferred into “administrative power” through legislation (Habermas, 1994, p.8). Thus, law and the
administrative state (government) are steering mechanisms that allow “normative priorities” of the lifeworld to flow into and constrain systems (Power and Laughlin, 1996, p.444). Lifeworld and systems may achieve beneficial equilibrium in the public sphere, but whether they do so cannot be known in advance; it is empirical (Habermas, 1993).

Problems arise when systems become increasingly specialized and autonomous. “[T]hey develop their own codes and own semantics, which no longer admit of mutual translation” (Habermas, 1996, p.335). Detached from the shared meanings and norms of the lifeworld, systems may become self-referential and driven by instrumental goals that do not serve the broader society. “If the discourse of experts is not coupled with democratic opinion- and will-formation, then the experts' perception of problems will prevail at the citizens' expense” (Habermas, 1996, p.351; see also Committee, 2013). Eventually, this leads to internal colonization, “a reversal of the order of dependency between system and lifeworld” in which systems absorb the functions of the lifeworld and impose instrumental goals upon it (Power and Laughlin, 1996, p.444). The domain of the lifeworld shrinks, along with its ability to renew social cohesion through communicative action (Finlayson, 2005). As systems and strategic action permeate more of the public sphere, communicative action withers.

This brings us again to the primacy of speech, and to problems associated with the language of expertise. As functional systems develop increasingly specialized languages, citizens lose their ability to engage in discourse regarding the function:

“Such specialization keeps citizens from taking advantage of politically necessary expertise in forming their own opinions. The chief danger consists in the technocratic variant of a paternalism grounded in the monopolization of knowledge. Privileged access to the sources of relevant knowledge makes possible inconspicuous domination over the colonized public of citizens cut off from those sources and placated with symbolic politics” (Habermas, 1996, p.317).
As functional systems become more isolated within their own languages, they become insensitive to the costs they generate for other systems and society as a whole. “There is no longer any place where problems relevant to the reproduction of society as a whole could be perceived and dealt with” (Habermas, 1996, p.343). With colonization, specialized languages “wear down ordinary language -- as the functional systems do the lifeworld,” to the point where there is no longer a “sounding board” sufficient for “thematizing and treating society-wide problems” (Habermas, 1996, 343). Decisions and actions that flow from a decoupled expert systems are “detached from the lifeworld” (Committee, 2013, p.572).

The remedy is not to banish specialization and expertise, but to ensure citizens retain the ability to engage in discourse on matters of mutual concern, leading to communicative action and political will-formation:

“Each citizen ought to have adequate and equal opportunities for discovering and validating … the choice on the matter to be decided that would best serve the citizen’s interest…Insofar as a citizen’s good or interests requires attention to a public good or general interest, then citizens ought to have the opportunity to acquire an understanding of these matters” (Dahl, 1989, quoted in Habermas, 1996, pp.315-316).

Participation in public, ethical discourse is “constitutive” of society as a whole. Through discourse, participants “become aware of their dependence on one another and, acting with full deliberation as citizens, further shape and develop existing relations of reciprocal recognition into an association of free and equal consociates under law” (Habermas, 1994, 1). If functional specialization prevents citizens from engaging in discourse on matters of mutual concern, it leads to a “technocratic variant of a paternalism grounded in the monopolization of knowledge” (Habermas, 1996, p.317).

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4 This statement from Habermas resonates with a major criticism of SDs: they inhibit the ability of public officials to comprehend overall, competing needs and to allocate scarce resources in response to those needs.
4. Research question: Special districts and social cohesion

Prior research has established that, overall, SDs are less visible than general purpose governments (Bollens, 1957; Peddie, 2007; Barlow, 1991; Axelrod, 1992; Stephens and Wikstrom, 1998; name removed). The reporting practices of SDs are less consistent and less standardized than those of general governments (GASB, 2008), yet SDs play an increasing role in local government and claim an increasing share of public resources (Tables 1 and 2). It seems reasonable to conclude that, in the aggregate, SDs have a detrimental effect on *ex post facto* accountability.

The current focus, however, is on the relationship between SDs and social cohesion, more closely related to *ex ante* accountability. Ethical discourse on issues of mutual concern creates and sustains social cohesion. Results will be more satisfactory as discourse approaches ideal speech conditions: all affected by the outcome may put topics on the agenda, and all participants may assert claims and challenge the claims of others. Because ideal speech conditions can be approached but not attained, no consensus is final (Habermas 1990, 1996).  

By design, SDs thwart these conditions. Often, the argument in favor of a SD is to remove public services from the vicissitudes of local politics (Smith, 1969, Sbragia, 1996). Removing public services from politics, however, also removes them from public discourse. Because SDs are less visible, citizens may be less likely to raise and debate topics related to SD operations. Citizens may have less opportunity to hear about and reflect upon the views of others, and less opportunity to integrate the views and experiences of others into a coherent perspective on public issues (Van Peursem, 2005). Further, while SDs make it less likely that ordinary citizens will engage in discourse on public services, they give select citizens an inside

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5 “Communicatively achieved agreements are in principle always open to challenge” (Habermas, 1996, p.XVI).
“[If] the purpose is to ‘remove the program from politics,’ then the special district does not necessarily achieve its end; for it may serve only to substitute for the general politics of the city the particular politics of a special clientele” (Martin, 1965, quoted in Stephens and Wikstrom, 1998, p.136).

At times, SDs are defended as a means to put experts in charge and to shield them from political distractions so they can concentrate on the technical mission (Smith, 1969, Sbragia, 1996). Still, the effect is to create distance between the lifeworld of citizens and the technical systems that should continue to be steered by the lifeworld if social integration is to be preserved. This may lead to the “inconspicuous domination over the colonized public of citizens” who are cut off from the discourse and “placated with symbolic politics” (Habermas, 1996, p.317). Social integration requires ongoing discourse, but providing services through SDs is likely to reduce public discourse regarding public services, and thus, to reduce opportunities for societal renewal.

The association between SDs and social cohesion might be investigated through qualitative or quantitative means. Critical accounting research often features qualitative approaches, but “we should not downplay the important contributions that quantitative research can bring to the discipline” (Gendron, 2017, p.5). This initial, exploratory study uses quantitative data from the U.S. Census Bureau and other sources to examine, Is there a relationship between SDs and social cohesion?

5. Methodology and results

The relationship between SDs and social cohesion is examined at the state level through bivariate correlations and linear regression, using an SPSS statistical package. The District of
Columbia (DC) is included in this analysis because, like states, it serves a significant population (more than Vermont, Wyoming, and New Hampshire) and provides services through a combination of general and special governments. Thus, state-level measures are based on \( n = 51 \) (50 U.S states plus D.C.). Appendix A lists sources of all data in this study.

Reliance on SDs can be measured in different ways. Two possible measures are based on density, such as how many SDS per 100,000 population or how many SDs per county. Another approach is to measure the types of SDS found within a state, i.e., how many different functions are administered through SDs. The latter measure captures a “taste” for special districts, since many functions may be administered through either general or special governments (Berry, 2009). These three measures of SDs capture quite different elements; bivariate correlation analysis (not presented here) shows no significant correlation among them. The decision to provide services via SDs, rather than general government, is often a matter of political culture (Wood, 1961), so measuring the types of SDs within a state captures the preference for special governments. Across states, there is great variation. In 2012, Hawaii had just two types of SDs (Soil and Water Conservation Districts, and Office of Hawaiian Affairs) while Missouri and Texas each had 38 (U.S. Census Bureau, 2012b). The measure used in this study is types of SDs per state.

This study uses two measures of social cohesion. The first is male incarceration rates. By definition, incarcerated individuals are extremely marginalized. They are physically removed from society (except prison society), effecting an observable decline in social cohesion. Male incarceration rates per state are taken from a U.S. Department of Justice (2015) report showing the number of males, per 100,000 residents, incarcerated in state facilities in 2015. This measure

\[6\] Only “active” types of SDs are included in the analysis. The Census Bureau report also lists inactive SDs.
excludes individuals in federal facilities. The second indicator of social cohesion is the Gini index of income inequality. Several scholars report an inverse relationship between income inequality and social cohesion (Piketty, 2014; Murray, 2012; Junger, 2016; Vance, 2016). In highly cohesive, tribal societies, resources are shared equitably and disparities of wealth are not tolerated (Junger, 2016). This study uses the state-level Gini index for the year 2012, obtained from U.S. Census Bureau tables (Appendix A).7

Three demographic variables are included to provide context for the impact of SDs. The first is mean household income, by state, for the years 2006-2010 in 2010 inflation-adjusted dollars. The second is percent of individuals aged 25 years and older, by state, who hold a bachelor’s degree or higher in 2010. Previous studies find that higher income and education levels are associated with higher demand for government services (Billings and Carroll, 2012; Berry, 2009). This higher demand could translate into more SDs or more types of SDs. Some scholars find that SD formation is a means to dilute the political power of minority groups (Burns, 1994; McCabe, 2000). Thus, the third demographic variable used in this study is percent of state residents who report being “One Race-White” as of 2010. Questions of “race” and ethnicity are complex; the U.S. Census Bureau uses seven distinct indicators of “race” or ethnicity (Marshall, 1998). This exploratory study employs a single, straightforward measure of demographic similarity or difference.8 Table 3 contains descriptive statistics for these variables.

Results of two-tailed Pearson correlations appear in Table 4. SD types is significantly correlated with male incarceration rates ($r = .392, p < .01$). The correlation between SD types

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7 The Gini index ranges from 0 to 1. An index of 0 means perfect equality (everyone has the same income) while an index of 1 means perfect inequality (one person has all the income and others have none).

8 As noted in Marshall (1998), the typical application of the concept of “race” is scientifically invalid. It is widely used in social science research, however, because it has meaning and consequences as a social construct. While the concept of “race” is socially constructed, such constructs can have real consequences (Dillard and Vinnari, 2017).
and the Gini index is positive but below the level of statistical significance \((p = .071)\). This may relate to the relatively small number of cases in this study \((n = 51)\). SD types is not significantly correlated with percent bachelor’s degree or higher, or with percent “one race – white.” The correlation between SD types and mean household income fails a strict test but has borderline significance \((p = .05)\). These results indicate a significant correlation between SD types and one measure of social cohesion, male incarceration rates. Further, the relationship between SD types and the Gini index approaches statistical significance and warrants further study.

Since male incarceration rates are significantly correlated with SD types, linear regression was performed with male incarceration as the dependent variable and SD types as one of the explanatory variables (Table 5). The demographic measures (percent bachelor’s degree or higher, percent “one race – white,” and mean household income) comprise the remaining explanatory variables. Together, the four explanatory variables account for 60 percent of the variation in male incarceration rates \((R^2 = .600)\). A joint F-test, moreover, shows that the inclusion of the explanatory variables is statistically meaningful, and explains more of the variation in male incarceration than a model without covariates \((p < .01)\). A review of the Beta coefficients column (Table 5) indicates that SD types has a significant impact on male incarceration rates, even when the demographic variables are held constant \((Beta = .250, p = .013)\). Using the Beta coefficients as a rough guide, the impact of SD types is more than half the impact of “race” and more than one-third the impact of percent bachelor’s degree or higher.

6. Discussion and limitations

This study brings an empirical investigation to the ongoing debate over SDs, a debate laden with fervent argument but light on evidence. Motivated by ethical discourse theory, this
study asks, *Is there a relationship between SDs and social cohesion?* The answer appears to be “Yes.” Results indicate a significant, positive relationship between the number of SD types within a state and male incarceration rates, one measure of social cohesion. Notably, the regression analysis shows SD types have a significant impact on male incarceration rates even when powerful, demographic factors are held constant. The relationship between SD types and the Gini index is positive but just below the level of statistical significance; a more detailed study based on county-level data may clarify this relationship. Future research could extend this analysis through the addition of qualitative data, such as comparative analyses of public discourse related to SD and general governments.

Association is not causality, and the relationship between SDs and social cohesion may be bi-directional. As ethical discourse theory suggests, the proliferation of SDs may reduce opportunities for ethical discourse in the public sphere and thus weaken social cohesion. Alternatively, SD formation may be a means to achieve objectives where social cohesion is already weak, communicative action is already diminished, and consensus on social norms is unattainable.

This study responds to Committee’s (2013) charge that we should expand the boundaries of critical accounting research. We should address multiple outcomes of human action, not simply the financial outcomes. Our goal should be “the betterment of the human condition” (Committee, 2013, p. 567). As the first (known) investigation of the relationship between SDs and social cohesion, this study has implications for the structure of local government. SDs are often justified with arguments that they will improve government efficiency and technical performance, but these arguments may constitute what Dillard and Vinnari refer to as “deceptive advertising – hegemonic ideologies” (2017, p. 89). The fact that SD proponents believe their
own arguments does not lessen the potential harm. The proliferation of SDs has caused a greater proportion of public finances to be administered through less visible and less accountable entities. While the mechanism is undetermined, this study shows that SDs are also related to increased social marginalization. Before creating new SDs, public officials should consider the potential impact on social cohesion and the public sphere. At times, a SD government may be the better choice; for instance, a SD may be appropriate for a broad transportation system that crosses multiple jurisdictions. Most SDs, however, provide services within a single county (Berry, 2009). General purpose governments should be revitalized rather than reflexively bypassed in favor of SDs.

Certain limitations are acknowledged. This study uses state-level data and measures SDs as the types of SDs found within a state. This is reasonable since the types of SDs is controlled by state legislation, whereas the number of SDs is contingent on local decisions. For example, state laws may enable a new type of SD, but locals decide whether to create one. Using state-level data, however, limits the number of cases to 51 (50 states plus District of Columbus). Follow-on investigations might include county-level data to further refine the results. Further, this study uses male incarceration rates as a proxy for social cohesion, and thus expands the critical accounting research that addresses some aspect of imprisonment. This study contrasts with studies such as Peace (2010) in which incarceration (versus the death penalty) is the major focus.9

A separate analysis (not presented here) uses a different measure of SDs with contrasting results. The separate analysis measures SDs as density (number of SDs per 100,000 population) and finds no significant relationship between SD density and male incarceration rates. As noted

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9 Peace (2010) explores whether accounting information (the cost of life-imprisonment versus the cost of pursuing the death penalty) influences how those in the accounting profession view the death penalty.
in Section 5, SD types and SD density are quite different measures and there is no statistical correlation between them. This illustrates the complexity surrounding the study of SDs.
References


U.S. Census Bureau (2012a) Census of Governments, Table 5: Special-Purpose Local Governments by State: Census Years 1942 to 2012 - United States -- States (interactive online database).


Notes
1. The author thanks participants of the International Conference of Critical Accounting, 2019 (New York) for beneficial suggestions regarding this paper.
## Table 1: Special District General Revenues 1957-2012

<table>
<thead>
<tr>
<th>Census Year</th>
<th>Total SD General Revenue $000</th>
<th>Total Intergov Revenue $000</th>
<th>% SD General Revenue from Intergov</th>
<th>SD Own-Source Revenue $000</th>
<th>% SD General Revenues / Own-Source</th>
<th>Total Local Govt General Revenues $000</th>
<th>% Total General Local Revenues that are SD Revenues</th>
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<tr>
<td>1957</td>
<td>973,000</td>
<td>137,000</td>
<td>14.08%</td>
<td>836,000</td>
<td>85.92%</td>
<td>25,406,000</td>
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<tr>
<td>1962</td>
<td>1,781,000</td>
<td>376,000</td>
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<td>1,405,000</td>
<td>78.89%</td>
<td>38,346,000</td>
<td>4.64%</td>
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<td>1967</td>
<td>2,737,000</td>
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<td>23.20%</td>
<td>2,102,000</td>
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<td>58,235,000</td>
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<td>1972</td>
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<td>29.64%</td>
<td>3,679,000</td>
<td>70.36%</td>
<td>105,243,000</td>
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<td>7,018,000</td>
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<td>45,777,000</td>
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<td>61,751,000</td>
<td>66.27%</td>
<td>995,779,419</td>
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<td>2007</td>
<td>133,233,743</td>
<td>42,515,780</td>
<td>31.91%</td>
<td>90,707,963</td>
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<td>2012</td>
<td>158,453,829</td>
<td>51,850,601</td>
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<td>106,603,228</td>
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<td>10.88%</td>
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Source: U.S. Census Bureau Census of Governments (conducted at 5-year intervals).

Note: Utility revenue is excluded from all general revenue data.

## Table 2: Special District Expenditures 1957-2012

<table>
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<tr>
<th>Census Year</th>
<th>Total Local Expenditures in millions</th>
<th>Total SD Expenditures in millions</th>
<th>SD Expend. as % Total Local Expenditures</th>
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<td>196,307</td>
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<td>1982</td>
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<td>1987</td>
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<td>836,577</td>
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<td>2012</td>
<td>1,686,476</td>
<td>208,266</td>
<td>12.35%</td>
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Source: U.S. Census Bureau Census of Governments (conducted in 5-year intervals).
<table>
<thead>
<tr>
<th>State</th>
<th>SD</th>
<th>Male Incarceration per 100K Pop.</th>
<th>Gini Index 2012</th>
<th>% Bach Degree or Higher</th>
<th>% “One Race – White”</th>
<th>Mean Household Income</th>
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Note: Sources of all data are listed in Appendix A.
Table 4: Correlations \( N = 51 \)

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<tr>
<th>Spec Dist Types</th>
<th>Spec Dist Types Corr.</th>
<th>Male Incarceration</th>
<th>Gini Index 2012</th>
<th>% Bache Degree or Higher, Age 25 &amp; Over</th>
<th>% &quot;One Race-White&quot;</th>
<th>Mean Household Income</th>
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</thead>
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<td>.392**</td>
<td>0.255</td>
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<td>0.004</td>
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** Correlation is significant at the 0.01 level (2-tailed).
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<th>Standardized Coefficients</th>
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<th>Sig.</th>
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<td>2.669</td>
<td>-0.427</td>
</tr>
<tr>
<td></td>
<td>Mean Household Income</td>
<td>-0.002</td>
<td>0.006</td>
<td>-0.068</td>
</tr>
</tbody>
</table>

Dependent Variable: Male incarceration rates
## Appendix A: Data Sources

<table>
<thead>
<tr>
<th>Data</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>% Bachelor Degree or Higher, Age 25 &amp; Over</td>
<td>U.S. Census Bureau, Table S1501, “Percent Bachelor’s Degree or Higher, Ages 25 years and Over,” 2010 5-year estimates (2006 to 2010). Accessed via the American Factfinder application at <a href="https://factfinder.census.gov/faces/nav/jsf/pages/index.xhtml">https://factfinder.census.gov/faces/nav/jsf/pages/index.xhtml</a></td>
</tr>
<tr>
<td>Special District Revenues and Expenditures</td>
<td>Data obtained from quinquennial Census of Governments, 1957 through 2012. For 1987, the report title was “Volume 4 Government Finances, Number 5, Compendium of Government Finances.” In some years, the Volume number and Table numbers differ but the format remains the same. For earlier years, data must be copied from a PDF image of the original report. For later years, data are available in an electronic, interactive Table LGF002, accessed via American FactFinder online application.</td>
</tr>
</tbody>
</table>