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The Politics of Owing: Accounting, Water Disconnection, and Austerity Urbanism in Detroit

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THE POLITICS OF OWING: ACCOUNTING, WATER DISCONNECTION, AND AUSTERITY

URBANISM IN DETROIT

Abstract

With the rise of austerity urbanism, contemporary urban governance has been described as “rule by accountancy.” Yet the intricacies of accounting practice have been underexplored in the austerity urbanism literature. Drawing on insights from critical accounting studies, I interrogate accounting practices as political exercises that draw people and institutions into ties of obligation (accountability), shape social relations, and structure the conditions of urban life. Through this lens, practices of accounting can be understood not just as a technocratic tool of the financialized state, but as a contested terrain of urban political struggle. Examining the case of austerity-driven water service disconnections in Detroit, this paper chronicles how accounting practices are both deployed by the state to justify water disconnection and used by activists seeking to expand water access in unprecedented ways. I find that while the austerity urbanism literature is correct to identify accounting as a tool in the advancement of the austerity agenda, accounting is also a means to organize against the diminished expectations of life under austerity.

Keywords: Urban Politics, Accounting, Austerity, Water

*“We can’t live without Water
I dare you to deny me Water
Who made you God to play with my Water?
I never asked anybody could I have Water?”*

Children repeat:
*I deserve clean water from the tap.
I deserve clean water at school.
Poisoned water is not safe to drink.
I am worth more than gold.*

*I will take my Water
I can make my Water
They want to make me a Villain
So I will fight for my Water”*
(LeJeune, 2018)

Introduction

The passage above comes from Detroit poet-activist Nzinga LeJeune’s children’s coloring book, *#WaterInjustice*, designed to teach children about their right to water. LeJeune has written extensively about water dispossession in Detroit, the site of over 141,000 residential water service disconnections since 2014 (Kurth and Wilkinson, 2020).¹ The Detroit Water and Sewerage Department (DWSD) began an aggressive shutoff campaign in 2014, disconnecting households for owing as little as \$150 in overdue water bills, part of an austerity-driven effort to improve collections and reduce the department’s debt (Pardo, 2014d). In the passage above, LeJeune highlights key dynamics of life under austerity. She identifies that basic survival resources that all children are owed, like water, are under threat. And, in referencing that children are worth more than gold, LeJeune makes clear that the struggle for water is a struggle over how people and resources are valued. Her work recognizes the importance of how we

¹ This total is based on numbers provided by DWSD to local media in response to Freedom of Information Act (FOIA) requests.

construct ties of obligation (what is owed) and measure value during austerity times. In other words, her work speaks to the importance of how we practice accounting.

Geographers have argued that post-2008 crisis austerity measures produced a “great risk shift” (Peck, 2014) in which states reoriented their operations to provide greater stability to finance capital and the investor class while creating more precarious living conditions for those at the economic and social margins. Austerity policies worldwide, through budget cuts and privatization strategies, have dismantled public welfare resources that provide for people’s social reproduction needs (the resources and labor needed to sustain life day-to-day and generation-to-generation) (Davidson and Ward, 2014; Hall, 2018; Himmelweit, 2017; Standing, 2019). But these disinvestments have not gone unchallenged. Anti-austerity movements in recent years have used a wide variety of tactics to resist austerity’s cuts (Beveridge and Featherstone, 2021) including protests, organization of mutual aid networks and survival cooperatives (Arampatzi, 2017; Davies and Blanco, 2017), re-commoning urban spaces (Di Feliciano, 2016), and engaging in forms of micro-political resistance in professional care settings (Baines, 2016) and interpersonal contexts (Hall, 2020).

This paper examines the roles of accounting in political struggles over social reproduction conditions in austerity-governed cities. “Rule by accountancy” (Peck, 2012) – centering state operations on the knowledge production practices of “fiscal disciplinarians” – has been identified as a driver of states’ recent retraction of social welfare resources. Merrifield (2014) has commented that accounting firms are now central players in administering the “dialectic between the reproduction of capital and social reproduction,” using the budget sheet as a tool of creative destruction to remake the spaces of everyday survival. However, the austerity urbanism literature has not probed deeply into accounting itself. How does accounting advance

the political project of rolling back the distribution of survival resources? And if accounting is a political tool, is it exclusively used by those who hold power in cities (e.g., the state, finance capital, consulting firms, etc.)? In what ways might it be used to advance other political agendas in opposition to austerity? Drawing on insights from critical accounting studies, this paper seeks to bring a more nuanced understanding of the politics of accounting into the austerity urbanism literature, understanding accounting not just as a tool of neoliberal powers, but as a tactic deployed by many constituencies in urban social reproduction struggles.

The paper proceeds as follows. First, I discuss Detroit's water shutoff campaign as an austerity-induced restructuring of social reproduction activities. Then, I present a conceptual framework, drawing on critical accounting studies, for interrogating the roles of accounting in the Detroit water shutoff struggle. In the subsequent analysis of this case, I find that while accounting certainly is a tool for advancing the austerity agenda, it is also a means for water activists who oppose austerity policies to reimagine and reconfigure the relationship between state and citizen. Finally, I conclude with a discussion about the need to conceptualize accounting not just as a tool of the powerful but as a critical terrain of urban politics in the era of financialized urban governance.

Detroit's Water Shutoffs as a Social Reproduction Struggle

As austerity policies dismantle public assets, they reshape the organization of social reproduction. Based in the Marxist-feminist tradition, social reproduction theory attends to the various institutions, practices, and social relations that produce the laborer, who, in turn, creates the wealth of society (I Bakker, 2007; Bhattacharya, 2017; Luxton and Bezanson, 2006; Strauss, 2013). The organization of social reproduction fluctuates with changing political economic conditions. The transition from Keynesianism to neoliberalism has been marked by a

privatization of social reproduction, as public welfare systems are dismantled. As a result, more aspects of social reproduction must be accomplished privately within the household (leaning on gender norms to provide unpaid labor), on the market (often relying on the undervalued labor of racialized and immigrant workers), or through the non-profit sector (Luxton and Bezanson, 2006).

The rising influence of finance capital over public policy has contributed to the deepened privatization of social reproduction via austerity. Himmelweit (2017) has argued that in contrast to industrial capital that was able to shape welfare systems of the Fordist-Keynesian consensus to suit its labor needs, finance capital, which relies on a much smaller labor force, has little reason to sustain public welfare resources. Indeed, the destruction of collective systems of social reproduction creates opportunities for the development of individual, financialized strategies for sustaining life day-to-day and generation-to-generation. As finance capital's influence over the state pushes austerity policies (Peck and Whiteside, 2016), social reproduction must increasingly be accomplished through the household, the market, and the non-profit sector. In this context, scholars have found that austerity policies increase the difficulty of fulfilling women's care responsibilities in the household (Vaiou, 2016; Watt, 2017), create deteriorating and alienating conditions for care workers (Baines, 2016; Baines & van den Broek, 2017), and place people under greater emotional stress as they manage without government resources (Hall, 2017).

Detroit follows this pattern of restructuring state operations around the priorities of the investor class. In 2013, the State of Michigan placed Detroit under emergency management. Michigan's emergency management laws allow the State of Michigan to take over governance of municipalities and school districts determined to be in fiscal distress. Oversight by democratically elected officials is suspended and control is given to a governor-appointed

emergency manager who will restructure the city's finances and operations. These emergency managers are tasked with imposing austerity conditions onto cities and residents in order to avoid municipal default, thereby serving as a tool of the capitalist state to protect the interests of finance capital. Emergency management has disproportionately been placed on majority-Black cities in Michigan (Lee et al., 2016), such as Detroit, reflecting the racialized operations of finance and public debt (Phinney, 2018; Ponder and Omstedt, 2019). When Detroit's emergency manager, Kevyn Orr, was appointed, addressing the Detroit Water and Sewerage Department's debt became a top priority. DWSD had been becoming increasingly indebted over the past 50 years (see Kornberg, 2016 for a detailed history of DWSD's finances), with its debt-burden ballooning after the 2008 financial crash as a result of interest rate swap agreements (see Ponder and Omstedt, 2019). By 2010, 80% of revenues coming into DWSD were used for debt-servicing and financing bonds (Kornberg, 2016).

Under Orr, DWSD raised water rates, but officials also focused on another strategy to address the debt: improving collections. Half of Detroit's water and sewerage accounts were overdue, totaling \$175 million in uncollected revenues, \$91 million of which was owed by residential accounts (Pardo, 2014b). The logic of the water shutoffs was to incentivize people to pay their water bills promptly and correct a "culture of nonpayment" (CBS Radio, 2014). The first round of mass service disconnections began in April of 2014 (Pardo, 2014b). The disconnection plan called for 1,500 to 3,000 disconnections to be performed each week between June and September of 2014. These shutoffs were met with strong opposition by a coalition of activists who had already been organizing against Michigan's emergency management policy. Opponents to the practice argued that DWSD rates were unaffordable for many families, which

was why people's water debts went unpaid. Since 2014, DWSD has performed thousands of service disconnections each spring and summer (Gaber, 2019).²

The disciplinary actions taken by DWSD and the opposition to them can be understood as a struggle over conditions of social reproduction in Detroit. Sustaining life requires the consumption of water on a daily basis. Water is also central to maintaining the cleanliness of people and households, maintaining health, and fulfilling social norms that allow for full participation in social life (Shove, 2003; Strang, 2004). A water disconnection profoundly disrupts a home's effectiveness as a space for social reproduction. Drinking, cooking, bathing, cleaning, and disposing of waste are all interrupted when a family lives without running water. Furthermore, for the disconnected household, accessing water becomes a privatized affair. Without the benefit of state infrastructure, a household must take on additional labor to obtain water through the market, from neighbors or family members, or from charitable non-profits. Households are known to redirect financial resources away from other social reproduction activities (e.g., childcare, healthcare, etc.) in order to obtain the money needed for service restoration.

Accounting under Urban Austerity

What does accounting have to do with this shifting organization of social reproduction? Why focus on accounting? Kass (2020) has encouraged geographers to understand financial data as a "field site through which contested spaces, practices, and power relations can be explored." A wide variety of forms of accounting structure the everyday lives of individuals, governments, and other institutions: cost accounting (e.g., balance sheets, earnings statements), managerial accounting (abstracting institutional operations into performance metrics), juridical accounting

² Water disconnections have not been performed during the COVID-19 pandemic due to public health concerns.

(the commensuration of justice with abstract values of time or money used in courts), etc. (Joseph, 2014). In the context of local government, as finance has become more intermeshed with state operations, accounting practices have enabled the rise of disciplinary tools (e.g., credit rating downgrades) that pressure urban policy to provide security to finance capital, encouraging the prioritization of fiscal health over other policy priorities (Peck and Whiteside, 2016). Accounting, then, is a practice by which the metrics and measurements that matter to finance capital drive the urban policy that dismantles social reproduction resources.

Pro-austerity actors often present accounting practices as objective or neutral. Accounting practices are used to make the case that austerity is the economically necessary, rational choice (Bracci et al., 2015). But, like any other system of knowledge production, accounting practices are highly political. Bracci et al. (2015) have argue that the accounting systems of austerity governances must be critically examined, because:

Such systems can be used to shape, and justify, or, alternatively, to counter and resist, discourses and measures of austerity. They matter because they serve to challenge, reinforce and/or sustain particular representations, assumptions and myths of the value of particular practices, forms of accountability, and ruling conceptions of the public interest, public services and the state.

Examining systems of accounting uncovers what is valued, what is devalued, how such valuation occurs, and for whose purposes. Practices of accounting can “highlight certain dimensions of activity (and ignore others)” (Bracci et al., 2015). Under austerity, accounting practices do not only guide the material distribution of resources. They become disciplining ways of seeing the world, with highly political assumptions about what and how to measure posing as objective rationality.

Accounting is a performative practice of knowledge production involving both practices of measurement (usually quantification, enumeration) and relational dimensions (establishing

ties of obligation or accountability, such as indebtedness) (Joseph, 2014). This performative understanding of accounting recognizes that accounting does not simply represent the world passively but helps to constitute and enact reality (Vosselman, 2014).³ In analyzing the performative nature of accounting, Vosselman (2014) describes accounting as a practice of “operative writing” in which “spacio-temporal objects and flows” are transformed and modified. Baker and Modell (2019) have similarly defined the performative nature of accountancy as “its ability to transform ideas and objects into calculable entities, which fuel...ongoing change processes.” One of the performative effects of accounting is shaping social relations, especially the debtor-creditor relation, as various forms of accounting are used to determine who owes what (Joseph, 2014). In the context of austerity urbanism, accounting practices can help produce, transform, or challenge ties of obligation between city governments, financial capital, and the public.

Systems of calculation have long been central to analyses of bureaucratic governance, particularly in the Weberian tradition. In Weberian understanding, bureaucracy is marked by “formal rationality” in which decisions are made through rational calculation with reference to universal regulations and standards. Such formal rationality serves as the basis for the “iron cage” that constrains individuals’ actions, directing the treatment of people and resources by bureaucratic governing bodies (Kalberg, 1980). A performative understanding of accountancy extends these insights by recognizing accounting not simply as the bars of the iron cage imposed by bureaucracy, but as a political terrain through which social relations based on ties of obligation are produced and transformed (Joseph, 2014). Following these insights, I am not only

³ The performative understanding of accounting builds on the performativity thesis in economic sociology, see MacKenzie (2004) and Miller (2008).

interested in how systems of accounting constrain choices, but in how their construction reinscribes or challenges unequal power relations.

What is quantified, which spacio-temporal objects and flows are transformed into numbers, is a political matter. Seemingly objective, quantitative figures are given an authoritative position in society (McLafferty, 1995) and are used to legitimate organizational decisions and policy choices. As Henry (2018) has observed, “A form, chart, or regulation can shape what is considered essential and what is extra. In other words, processes of abstraction influence which tasks become valued as legitimate.” Certain phenomena are quantified and given access to the power and authority of statistical representation, while other topics are not. In Da Silva and Sauerbronn-Fernanda’s (2020: 2) words, “accounting endows certain activities with visibility, rendering them knowable. By implication, what is not measured is silenced and forgotten, removed from discussion and debate.”

In addition to the politics of *what* is quantified, *how* spacio-temporal objects and flows are quantified is also political. Accounting practices are imbued with what Geoff Mann (2007) calls “the politics of measure” in that quantification practices are filled with political meaning. The process of rendering “everyday life into measurable entities” (Mallory, 2020) that can be made comparable is fraught with political considerations that affect the distribution of material resources. For example, in labor negotiations, how work is quantified (i.e., how it is accounted for, how it is measured) has long been a terrain for organizing and negotiation (Henry, 2018; Mann, 2007). How something is measured and quantified reduces some aspects of its actual qualities, removing them from the frame of consideration. This abstracting aspect of quantification has been critiqued as an often violent process, forcing commensurability on balance sheets when the spacio-temporal objects being subjected to the operative writing of

accounting are not commensurable in lived reality (e.g., erasing use-value and only considering exchange value) (Joseph, 2014).

When the austerity urbanism literature has engaged accounting, it has primarily chronicled the ways accounting is used by powerful institutions: finance capital, the financialized local state, and the consulting firms that guide the state's rule (Merrifield, 2014). Consideration of accounting practices is largely absent in anti-austerity resistance studies (for an exception, see Haiven (2016)). Insights from critical accounting studies can draw our attention to how accounting is not just a tool of the powerful. There is a growing body of research that illustrates how accounting's performative powers are used to work in counterhegemonic ways. As Bracci et al. (2015) have explained:

Accounting, accordingly, has to be seen as a performative activity that can only be defined through its operationalization. Particular accountings highlight certain dimensions of activity (and ignore others), steering or stimulating particular sets of decisions and policy choices. This implies that while accounting may serve punitive roles it is also capable of serving emancipatory roles.

“Counter-accounting” describes such emancipatory, counterhegemonic ways of accounting for the world. This entails interrogation of the compartments in which accounting practices place spacio-temporal objects and flows, rejecting the notion that such compartments are “the inevitable and unalterable properties of the things themselves” (Cooper et al., 2005). Such efforts “mess with” accounting (Henry, 2018) and “push it to its limits” (Haiven, 2016) in order to rework accounting's practices of abstraction to serve different political goals, understanding that accounting does not passively represent relations of obligation (what is owed to who), it helps to constitute them. The work of counter-accounting is to produce practices of constructing and measuring obligation that “might bind subjects differently or not at all (Joseph, 2014: 55).”

Methods

The case study below interrogates the accounting practices restructuring people's access to water, as well as those deployed in resistance to the shutoff practice. Joseph (2014) has chronicled how debts and credits (particular instances of owing and being owed) are products of history, stemming from specific practices of knowledge production in particular political contexts. This methodological approach seeks to uncover the histories of the practices of accounting at play during the Detroit water struggle, chronicling how they produce transformed relations of obligation for social reproduction between states and citizens.

Accounting practices, like much of bureaucratic life, are archived in documents (Gupta, 2012). As such, this case study builds on analysis of documents produced by the Detroit Water and Sewerage Department, Detroit activist groups, and non-profit organizations on the topics of disconnection, water affordability, and billing practices produced between 2014 and 2019. These documents included departmental/institutional reports, meeting minutes, informational documents on aid programs for clients, policy proposal documents, and press statements. Kass (2020), in encouraging critical geographers to use financial data as a site of inquiry, has recommended interrogating the assumptions behind the data, analyzing the "institutional norms and priorities" embedded in accounting practice. Such an approach can help to reveal accounting's deployment as a political tool, with certain ideas about measure, quantification, and obligation, used to transform relations between states, citizens, and finance capital.

The case study also draws on semi-structured interviews with nine Detroit activists and non-profit leaders doing water access work. Interviewees were granted confidentiality and their identities have been anonymized in this text. These interviews further interrogated the goals and logics of activists' accounting practices. The interviews also uncovered activists' analyses of

DWSD’s accounting practices (e.g., accounting assumptions the activists sought to counter). Representatives from the Detroit Water and Sewerage Department were invited to participate in this study but did not respond to requests for interviews. In lieu of interviews, I analyzed public statements made by DWSD officials made to local media on the topic of water service disconnection between 2013 and 2019. Relying on public statements and departmental documents means that this case study reflects the dominant positions in DWSD, occluding the potential diversity of perspectives, internal negotiations, and micro-politics that were likely at play in shaping the department’s accounting practices.

The documents, media coverage, and interview transcripts were coded for discussion of ideas about accounting (i.e., discussions of debt, owing, obligation, calculation, and measure). These documents were further assessed for how such practices of accounting incorporated ideas about who (i.e., individual households, local states, finance capital, etc.) should bear the cost of social reproduction.

Document Type	Number of Documents
DWSD Publications (i.e., reports and presentations generated by DWSD or consultants, pulled from public records)	74
Local Media Coverage Articles (primarily drawn from the archives of <i>The Detroit News</i> and <i>Detroit Free Press</i>)	212
Water activist documents	28
Non-profit water assistance program documents	32

Table 1. Documents Analyzed for Accounting Logics

Rule by Accountancy

In this section, I will show how shutoff policies were propelled by forms of managerial accounting – how “good management” is defined and measured through performance metrics (Joseph, 2014). When Detroit Emergency Manager Orr was appointed, DWSD debt comprised almost one-third of the city’s overall debt (Hackman, 2014). As such, restructuring the

department's finances became a high priority. The campaign of water shutoffs began as a nascent initiative in DWSD at the time Orr assumed office. The "Water Shut-off/Turn-On Project" was described as an initiative to "reduce DWSD's delinquent water accounts" (McCormick, 2013).

The justification for the project in DWSD documents (McCormick, 2013) indicated that:

As of March 2013, DWSD has over 150,000 accounts with a 60 day or greater past due balance, and a total delinquency amount of approximately \$100,000,000.00. With such a large number of past due bills, the Department is having difficulty collecting the money on many of the outstanding balances, because of the length of time between the initial bill's due date and the water shutoff occurring for nonpayment.

The logic of the program was that once people were faced with the possibility of swift service disconnection, collections and departmental revenues would improve. Introducing the department's new, stricter approach, DWSD deputy director Darryl Latimer explained (CBS Radio, 2014):

Not everyone is in the situation where they can't afford to pay. It's just that the utility bill is the last bill people choose to pay because there isn't any threat of being out of service.

Disciplinary service disconnections were seen as necessary to, in the words of commercial operations specialist Constance Williams-Levy, "shift the behavioral payment patterns" of customers (CBS Radio, 2014). DWSD officials cited examples of improved collections figures during past small-scale shutoff campaigns to justify the policy. In one of these pilot shutoff campaigns, the department doubled its collections rate when it doubled the number of shutoffs it performed (Pardo, 2014b).

DWSD officials presented the new focus on improving collections as good operational practice, describing it as a "renewed effort to remedy a longstanding problem" (Pardo, 2014b) that merely brought operations in alignment with policy. Department spokesman Bill Johnson described the renewed focus on collections as follows (Pardo, 2014c):

It's about collecting what the Department is owed – a practice that hasn't always been enforced. All we're doing is taking enforcement action to protect the integrity of the system. We have not been very aggressive in cutting off water over the years. We admit that. The people will pay their bill when they're forced to pay their bill. Part of it is our fault. We've never had a strict enforcement policy on paying the bills.

Detroit's supposed "culture of nonpayment" was a problem, in the Department's analysis, that was caused by poor operational practice in DWSD. Failing to perform disconnections quickly had allowed undesirable habits to form among Detroit's city dwellers: late and nonpayment of their water bills. In contrast, good operational practice became measured by improved collections on bills. The disciplinary tool of disconnection would support that reform. Detroiters' bill payment habits would transform, ensuring larger and steadier revenue flows into the department. Those revenues would help to improve the department's fiscal condition, thereby providing greater security to the Department's debtholders through the creation of more precarious living conditions for those subjected to service disconnection.

The focus on improving collections supported Emergency Manager Orr's desire to regionalize control of DWSD. At the time, DWSD supplied water to Detroit and 120 other municipalities in Southeastern Michigan, but the utility was owned and controlled by the City of Detroit. Regionalizing DWSD would improve the utility's fiscal health through a lease agreement with suburban communities that would bring an additional \$47 million a year into the Department. In exchange, suburban communities would gain greater control over the water system's operations (Dolan, 2014). However, brokering this agreement was a challenging proposition as suburban leaders viewed DWSD's low collections rate as a drain on the utility's finances that would unfairly cause their residents to bear the costs of Detroiters' delinquent bills (Pardo, 2014b). This had been a longstanding point of contention between Detroit and suburban communities. Since the 1990s, suburban leaders had claimed that when Detroit residents failed to

pay their bills, suburban residents who paid their water bills were “bailing out” these individuals’ debts.⁴ These suburban leaders had urged DWSD to increase disciplinary actions against people who had not paid their bills even as poverty and unemployment in Detroit rose (Kornberg, 2016).

Showing improvement on the collections metric signified that management of the Department was improving; it served as a signifier of a shift in departmental practices that would appeal to suburban partners who, through institutional restructuring, could improve the department’s overall financial situation. One potential regional partner, Oakland County Deputy Executive Robert Daddow, commented at the time that “improved collections of delinquent Detroit accounts would be helpful” in getting suburban communities on board for a regional restructuring (in Pardo, 2014b). These sentiments were echoed by another potential regional partner, Macomb County Executive Mark Hackel, who agreed that this indicated that DWSD was picking up long-overdue basics of managing a water system, saying (Pardo, 2014b):

It’s all about the management responsibility. If they’re just getting around to it now, what were they doing before? Collections are just part of a system that’s been neglected for years.

Under Orr’s oversight, improving collections became a key performance metric around which DWSD operations functioned, with the aggressive shutoff campaign at the center. In this way, practices of managerial accounting guided water dispossession in Detroit. Improving collections through shutoffs did not just increase revenues to reduce the DWSD bad debt burdens; it demonstrated a commitment to a disciplinary managerial approach that would better protect the pocketbooks of suburban customers under a regional water authority.⁵

⁴ Detroit’s water activists have argued the reverse, that Detroiters actually subsidize suburban water consumers. See *Mapping the Water Crisis* (We the People of Detroit, 2016) for more.

⁵ Such a regional authority (which would later be formed in the Great Lakes Water Authority) would effectively dismantle Detroit’s control of one of the major infrastructural assets in the region, something many Detroiters strongly opposed.

As the disconnection campaigns rolled out in Detroit, DWSD officials would frequently report the number of people making an initial payment toward their water debt and enrolling in payment plans in order to have their service restored. The Department touted that thousands of people had their service restored within 48 hours of disconnection (see, for example, Pardo, 2014a). These figures were meant to illustrate the success of the program: thousands of Detroit households had the resources to begin paying their bills and service disconnections had helped DWSD access those revenues. Accounting practices make visible some aspects of social life and occlude others. DWSD's focus on their improved ability to collect on bills obscured those households, in a city where 40% of people live below the poverty line (U.S. Census Bureau, 2015), that could not afford to make an initial payment and enter into a payment plan or the sacrifices households made to compile a payment.

Accounting practices help produce, maintain, and transform relations of obligation (Joseph, 2014). Our understanding of what is owed to whom by who is produced through practices of accounting. The water disconnection campaign in Detroit emerged from accounting practices that sought to maintain the status quo of debt obligations (Detroit households owing money to DWSD who is indebted to the investor class), even as governance of the water utility infrastructure was transformed. The managerial accounting practices of DWSD did not just result in punitive water disconnections in order to raise revenues (although this was an important goal). Improving collections also represented improved managerial practice to bolster suburban leaders' confidence in the Department. Good operational practice was quantified and accounted for by the collections metric, a form of abstraction that oriented the Department's operations around the interests of some constituencies (e.g., suburban partners, debtholders) and not others (impoverished city residents). The focus on improving collections was a means to ensure that the

presumed mismanagement of Detroit household and department budgets would not move debt obligations from Detroiters (individual water bill arrears and collective department debt) to suburban communities. As a result, poor, predominantly Black, Detroiters lost access to water in order to repay debts to the investor class and to improve performance metrics that would ensure wealthier, whiter suburban residents would not experience higher costs, re-inscribing racialized economic hierarchies in the Detroit metropolitan area.

Resistance and Alternative Accounting

The resistance to the Detroit water shutoffs has been led by a coalition of grassroots activist organizations (see Table 2), mainly led by Black women with decades of experience organizing around social and racial justice. They understand water disconnection as a form of state violence that is linked to historic and ongoing practices of racialized disinvestment, especially the undemocratic emergency management laws through which majority-Black cities lose political control over social reproduction resources. Tactically, their opposition to the water disconnection practice in Detroit has involved protests, community-based research, outreach, education, legislative lobbying, and accounting.⁶

Organization	Description
Michigan Welfare Rights Organization	A chapter of the black feminist National Welfare Rights Organization that advocates for individuals' access to welfare resources
We The People of Detroit	A grassroots organization focusing on water policy advocacy and research
The People's Water Board Coalition	A network of faith-based and grassroots environmental organizations that advocate for water accessibility
Detroit Water Brigade	A group of young adult Detroiters organizing direct aid and advocacy work

Table 2. Detroit Water Activist Organizations

Water billing in the United States is usually based on set rates charged for the consumption of a certain amount of water. Activists in Detroit have argued since the early 2000s

⁶ For more detail on these tactics, see Gaber (2019).

that this system needed reform in order to account for the differential burden of paying for water faced by different income groups. In 2002, Michigan eliminated its Vendor Pay program, which had provided aid to welfare recipients in paying for utility bills (Rector, 2016). Combined with other reductions in welfare assistance programs, water was becoming more of a financial burden for families experiencing the crunch of the contracting welfare system. In response, a proposal for a water affordability plan for DWSD was developed in 2005 at the request of the Michigan Welfare Rights Organization (a chapter of the National Welfare Rights Organization, an organization primarily comprised of Black women that advocated throughout the 1960s and 70s for the preservation and expansion of public welfare programs) in collaboration with Michigan Legal Services (a law firm dedicated to addressing the root causes of poverty). Integral to this plan was a shift in the politics of measure: centering the calculation of burden rather than consumption in the water billing system.

The Environmental Protection Agency (EPA) advises water utilities that in order for water to be considered affordable, rates should not exceed 2.5% of the median household income for a community for average consumption. Determining affordability in relation to the median household income, rather than particular individual household incomes, however, creates a regressive billing structure where lower-income households face a higher burden when paying water bills. For example, the tables below from the proposed affordability plan show the burden of an average annual water bill as a percentage of household income. For the lowest-income households, an average bill comprises 21.4% of their income.

Income Range	Average Bill	Average Burden
\$0-5,000	\$536	21.4%
\$5,001-\$10,000	\$536	7.1%
\$10,001-\$15,000	\$536	4.3%
\$15,001-\$20,000	\$536	3.1%
Burdens calculated by using mid-point of income range		

Table 3. “Detroit Water/Sewer Burdens by Income for Average Residential Customer.” Recreated from “A water affordability program for the Detroit Water and Sewerage Department” (Colton, 2005).

The affordability plan would place caps on the amount households could be billed based on income, reducing the burden of bills to 2-3% for populations below or near the federal poverty level (Colton, 2005). By taking into account differences in the incomes and material conditions of people (which are obscured in traditional bill accounting practices), the affordability plan moves water billing practice from a regressive billing structure to a progressive one in which those with the least materially also face the lowest burden.

				Affordable Burden (Based on Percent of Poverty Line)		
				0-50%	50-100%	100-175%
				2.0%	2.5%	3.0%
Poverty Range	Customers	Participants	Income	Affordable Burden	Affordable Payment	Affordable Bill
0-51%	35,034	14,014	\$5,088	2.0%	\$102	\$536
51-74%	16,968	6,787	\$9,086	2.5%	\$227	\$536
75-99%	15,908	6,363	\$12,721	2.5%	\$318	\$536
100-124%	16,388	6,555	\$16,355	3.0%	\$491	\$536
125-150%	15,547	6,219	\$19,989	3.0%	\$600	\$536
150-175%	13,907	5,563	\$23,624	3.0%	\$709	\$536
Total	113,752	45,501				

Table 4. “Cost of DWSD Rate Affordability Program.” Recreated from “A water affordability program for the Detroit Water and Sewerage Department” (Colton, 2005).

The affordability plan not only introduces an alternative form of measure (i.e., cost burden rather than consumption) around which water resources can be distributed, it also embeds different relations between state and citizens into water billing practice. The plan operates in an inverted accounting relationship when compared to the accounting practices of DWSD; it is a plan which places an obligation to citizens (the obligation to provide affordable water) onto the state, rather than citizens being understood as debtors who can be subjected to expropriation. This obligation is fulfilled through a guaranteed limit on the financial burden that families bear to gain access to water.

Nine years after the affordability plan was developed, the calculation of burden became a central idea in activists' resistance to the 2014 water shutoff campaign. In June of 2014, two months into the city's disconnection campaign, activists cited the calculation of burden in a report to the Special Rapporteur on the Human Right to Water and Sanitation. They argued that the city's actions constituted a violation of the human right to water and sanitation by disconnecting overburdened customers who did not have the ability to pay their bills, drawing attention from the United Nations and global media (Ferretti and Pardo, 2014). The human right to water and sanitation states that all people have the right to safe, affordable water. Affordability is quantified by the UN as a cost comprising no more than 3% of household income (United Nations, 2014). Later that month, the UN Office of the High Commissioner for Human Rights issued a press release indicating that the shutoffs may violate international human rights, in particular, because of the lack of financial assistance offered to low-income households. Disconnecting households without proven ability to pay is contrary to human rights standards, the press release indicated (Pardo, 2014d). This focus on burden reframed relations of obligation

such that the state, not citizens, was positioned as a negligent party failing to fulfill its obligations.

Engaging with the human rights framework during water struggles brings about opportunities and limitations (Sultana and Loftus, 2015). The rights framework is limited in its focus on individualized legal rights, rather than countering the deeper socio-, economic, and political structures that limit access to life in a collective manner. As such, it also does not protect against the commodification of water, failing to safeguard water from privatization and control by corporate powers (K Bakker, 2007). While acknowledging these limitations, other water scholars and activists have found that the right to water also offers opportunities, shaped by the unique contexts of various water struggles around the world, to shift public imaginaries and to hold institutions accountable (Linton, 2012; Sultana and Loftus, 2015).

For Detroit's water activists, an appeal to the human right to water is a tool for shifting the public imaginary from viewing water as a product to understanding it as an entitlement. As the president of one Detroit activist organization described, the human right to water is a framing that helps the resistance movement overcome the scarcity logics of austerity:

What austerity does is it feeds each group a limited amount of information, so that they will believe that the information they have is the right information. And then what they'll do is they'll show up, and they'll begin to be almost like reptiles, they'll eat themselves or each other. And so, what we decided to do is to embrace Dr. King's concept of a beloved community and advocate for water for all people – even people we don't like and people that don't like us. We were going to advocate for not only the human right to water, but we were going to begin to network and collectively educate ourselves to broaden our perceptions.

Through the framing of human rights, activists make claims that go beyond the pre-austerity status quo, arguing for basic water entitlements, a right that is listed in the Universal Declaration of Human Rights but is not currently codified in U.S. law. Furthermore, the human rights

framework helps to disrupt commonsense notions that service disconnections are the appropriate and expected consequences of late bill payment. Activists re-narrate the austerity story, framing disconnection as a human rights violation, an idea legitimated by an international authority. Instead of debtors who can be dispossessed, low-income households are the creditors who are owed access to basic survival resources. In contrast to DWSD's accounting which seeks to make individuals pay their debts to the state, activists' accounting emphasizes the obligations of a state to its citizens. Using the human rights framework allows activists to make counterclaims based on the idea that society owes all people affordable water. The state is, in a sense, indebting itself to the population as it fails to meet its obligations to provide this entitlement.

With this counternarrative, framed around the calculation of burden and the human right to water in place and legitimated by UN authorities, opposition to the shutoff campaign grew. Protests occurred frequently. Global media outlets began covering the story, amplifying the human rights framing that positioned Detroit as a local state that had failed to meet its obligations to residents (Gaber, 2019). The federal judge overseeing Detroit's bankruptcy proceedings urged DWSD to assist customers to pay their bills, concerned that Detroit was receiving "bad publicity" and was "getting a reputation" for the shutoffs "not just in this country [the US], but around the world" (Pardo, 2014a). Then, in August 2014, the Detroit activists won a partial victory. Detroit's emergency manager returned limited oversight of DWSD to Detroit's mayor, Mike Duggan. Duggan ordered a temporary, 25-day moratorium on disconnections and announced that DWSD in collaboration with the United Way and corporate donors had established a water bill assistance program (Nichols, 2014). This program would become the model for the water bill assistance programs that have been made available to Detroiters since 2014. These assistance programs cover a portion of the customer's arrears (this has ranged from

25-50%, depending on the program year) while the rest is restructured on a payment plan.

Customers also receive a monthly credit on their bill, a benefit that is lost if the customer misses a payment (The Heat and Warmth Fund, 2014) (Great Lakes Water Authority, 2019).

Through the assistance plans, the state and capital (in the form of corporate donations to aid funds) took on more responsibility for the costs of social reproduction. But Detroit's activist coalition argues that such assistance programs are insufficient. Aid programs can help some households to reduce and restructure their water debt, but they fail to provide enough financial support to address the underlying issue of the affordability of water. As one Detroit activist described it:

You can't make a payment without having something to pay with...So when you have these arbitrary payment plans, based on what somebody decided in a room somewhere, it does no good for people in a community of people who are living day-to-day, which is what most people are living.

Indeed, the statistics are not promising. By DWSD's own records, as of October 2019, half of the households that had been subject to shutoff that year had not had their service restored (approximately 10,000 household accounts). Those households had been unable to make the minimum payments needed to enter into the assistance programs or sustain the payment plans that were designed to prevent shutoffs and restore service connections (Kaffer, 2020).

Water bill assistance provides a small apportionment of relief but keeps in place the same relations of obligation: citizens are positioned as debtors to the state who are incorporated into slightly less punitive terms of debt repayment. When they fail at responsibly meeting their debt obligations, because underlying issues of affordability remain, they face harsher debt repayment terms and the possibility, once again, of service disconnection. Because missing payments results in disenrollment from aid programs, families are disciplined into paying water bills above other

needs. In this sense, water bill assistance programs can function as disciplinary tools that encourage people to prioritize their debt obligations to the water department, reinforcing rather than challenging the relations of obligation embedded in the water billing system.

A new system of water billing centered around the calculation of burden remains a critical goal for Detroit’s water activists. In June 2022, DWSD announced a new 18-month pilot water billing structure, which would offer fixed monthly bills for the first 4,500 gallons of water used by households at or below 200% of the federal poverty level.⁷ Described as an “affordability plan” based on “research and feedback from water affordability experts and advocates who say water burden should be 1.8% of average household income,” the pilot program has rhetorically adopted water activists’ accounting frameworks (Detroit Water and Sewerage Department, 2022). The water activists have continued to interrogate water billing accounting practices as the pilot program has been launched, disagreeing with the framing of the plan as an affordability plan (since billing is calculated in part on consumption, rather than strictly burden) and raising concerns about the suitability of the usage threshold for larger households and residents who may need to use more water for health-related reasons (We the People of Detroit, 2022).

Beyond Detroit, in recent years, income-tiered affordability plans have been enacted in other large U.S. cities, including Philadelphia and Baltimore (Colton et al., 2017; Tuser, 2020). Michigan legislators and the state’s philanthropic sector (often relied upon to intervene when the state curtails its investment in social reproduction) have invested resources into developing

⁷ Households below 135% of the federal poverty level pay \$18 a month for the first 4,500 gallons of water consumed. Households between 135%-150% of the federal poverty level pay \$43 a month, and those between 150 and 200% pay \$56 a month. Consumption beyond 4,500 gallons is charged at the city’s standard rates.

similar water affordability strategies at the state and federal levels.⁸ Detroit’s activists accounting claims – that the state is obligated to provide affordable water to citizens, measured by the calculation of burden – continue to inform policy debates that will shift the burden of social reproduction between state and citizen.

Discussion

By considering what is valued, what is devalued, how such valuation occurs, and for whose purposes, this case has illuminated specific ways accounting plays a role in urban political struggles. In these struggles, spacio-temporal objects and flows are quantified and measured in ways that serve the interests of some constituencies and not others. The accounting practices of DWSD and suburban communities constructed low-income Detroiters as a burdensome, debtor population, a challenge to regionalizing the water utility. This challenge could be overcome if DWSD presented itself as a fiscal disciplinarian, measured by improved collections metrics. These accounting practices preserved existing social relations; the chain of debt obligations between Detroit households, DWSD, and the investor class remained in place.

The work of Detroit’s activists in presenting an alternative set of accounting principles, centered on the calculation of burden, challenged the naturalized categories of DWSD’s accounting. Even as DWSD’s performative practices of accounting transformed citizens into debtors, the activists’ accounting logics – reiterated at protests, meetings, and appeals to the UN – also worked as a form of “operative writing” (Vosselman, 2014). The activists’ accounting repositioned water as an entitlement and constructed the state as indebted to its citizens for having failed to provide this entitlement. Such accountings have had material effects (pressuring

⁸ See, for example, grants made by the Mott Foundation, 2019 and the Water Affordability, Transparency, Equity, and Reliability Act of 2019

greater investment in assistance programs for low-income residents) and continue to influence policymakers interested in embedding water affordability plans into law, redrawing the relations between state and citizen not just in the public imaginary, but in actual practice. Accounting certainly plays a key role in “mediating the dialectic between the reproduction of capital and social reproduction” (Merrifield, 2014) in cities today, but that mediation is not occurring solely in board room gatherings of city officials and accounting consultants. It is also happening in the counter-accounting tactics of city activists as they envision a different organization of urban social reproduction. Recognizing accounting as a site of contestation contributes to our understandings of austerity urbanism and water access struggles.

In the austerity urbanism literature, there is an oft-noted concern that austerity conditions, bolstered by discourses of objective, rational accounting, will narrow the scope of political visions. Bhattacharyya (2015), has argued, for example, that austerity is a project of acclimatizing people to a consciousness of diminished expectations. In theorizing austerity urbanism, Peck hypothesized that austerity conditions may reduce urban politics to squabbling among otherwise allied groups for the last “scraps” of public or charitable resources (Peck, 2012). In Detroit, however, “rule by accountancy” has been met with radical visions. Advocacy for water affordability makes claims to new entitlements. In the face of an austerity politics that determines access to water based on what individuals and cities owe, Detroit’s water activists have countered by making new claims as to what people are owed. Far from accepting the diminished expectations of austerity life or even the pre-austerity status quo, Detroit water activists have used accounting to advance deepened expectations of what we are all owed by the state. This speaks to the possibility of sustaining transformative urban politics, even in austerity times.

This case study also contributes to our understanding of activism engaging with the human right to water. The human rights framework, in Detroit and elsewhere, is insufficient for addressing all forms of water injustice. For example, it does not speak to water governance, which was a central concern for Detroit activists during the emergency management period when democratic oversight of the utility was suspended. Still, this research has uncovered several of its strategic uses in water struggles: 1) legitimating accounting systems built around affordability and the calculation of burden and 2) denaturalizing operational practices (i.e., service disconnection, regressive billing structures) which might otherwise be viewed as routine. Approximately 10% of US households are charged unaffordable water bills (Mack and Wrase, 2017), and very few American cities have water affordability plans in place. Service disconnections in many places are not met with scrutiny by the public or media. In Detroit, in contrast, disconnections remain a highly politicized issue as activists continue to reassert the injustices of the current accounting system. The accounting logic inscribed in the human right to water may be a strategic resource to politicize water affordability and shift public imaginaries in water justice struggles beyond Detroit.

Finally, Detroit's water activists are not alone in using accounting to organize for a more just city. As the Black Lives Matter movement grows, cities across the United States are home to demands to defund the police. More than a slogan, Black Lives Matter chapters across the US have interrogated and reimagined urban social life through engagement with the budget sheet. Initiatives like the People's Budget LA (People's Budget LA, 2020) have undertaken a process of unpicking the seemingly objective dimensions of municipal budgetary accounting, identifying its politics, and remaking it with redefined relations of obligations between state and citizens. In the financialized city, the accounting practices of the investor class, neoliberal

consultants, and other corporate interests will likely continue to reshape urban life (Peck and Whiteside, 2016), but accounting is not exclusively their tool. Accounting should be recognized as a tactic in urban justice struggles that can help re-envision and reconfigure the state and its relations to citizens.

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