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Notes on the Berkshire Museum Structural Deficit

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A. Introduction

Managing and operating a regional museum with a diverse collection is not easy. No museum of this nature brings in sufficient revenue from admission sales, memberships, facility rentals and on-site retail to cover all of the costs of acquiring and caring for its collection. This means that a museum has to rely upon grants, earnings from endowment funds, contributions and other donative resources to keep the doors open and to make a good faith effort to undertake the activities and satisfy the goals identified as its mission. These pressures can be particularly acute if the museum lacks a significant benefactor committed to sustaining the institution, or if it is located in a region with a declining population base or economy.

Confronted with these challenges, museums have turned to a variety of strategies. More aggressive fund raising and grant seeking, adjustment of programming and collection emphasis, and improved marketing and provision of more popular and "non-curatorial" activities. In some circumstances, museums may also contemplate deaccessioning of portions of the museum collection, particularly when those collections have significant market value.

Beyond the philosophical and legal objections that have been raised concerning this approach, there are at least two economic objections that have been raised. Di Gaetano and Mazza (2017)[1] have argued that while deaccessioning might provide an economic benefit for the museum that liquidates a portion of its collection, such behavior imposes a cost on other museums by creating an environment in which individuals are less likely to donate works of art to any museum. Since few museums have collection development funds that can compete with private collectors, this will severely curtail the flow of art works into museums where they are more broadly accessible to the public. This creation of a cost imposed on others, called by economists an *externality*, is analogous to pollution or road congestion, in which one person or organization takes an action that is beneficial to itself, but fails to consider the implications for others. The result is an outcome that is less efficient for all and requires either government or legal action or severe social pressure to rectify.

A second objection has been identified by Srakar (2015)[2] who argues that permitting unrestricted deaccessioning generates excessive "agency costs" for museums. These are excessive costs in

[1] Luigi Di Gaetano and Isidoro Mazza, 2017, ''Better an egg today than a hen tomorrow'' on the implications of deaccess policies for donations to museums, *Journal of Cultural Economics,* **41**, pp 237–258
[2] Andrej Srakar, (2015) Deaccessioning and Agency Costs of Free Cash Flow in Manager's Hands: A Formal Model, *Economic and Business Review*, **16** (3), pp 225-246

monitoring and disciplining management, or in providing incentives for museum management to act in the interest of stakeholders of the museum. Such costs are analogous to the costs stockholders have in disciplining a for-profit firm's management to keep them from spending excessive amounts on lavish offices and private aircraft. These are costs associated with getting managers to act as "agents" of the stockholders and are therefore called "agency costs". Essentially Srakar argues that raising revenues through seeking donative revenues or creative programming is irritating and difficult. Managers will therefore be tempted to eliminate these unpleasant tasks by creating large endowments through deaccessioning. This permits them to engage in the more enjoyable parts of operating the museum and avoid the more difficult tasks, even though it damages the extent to which the museum serves the interests of its stakeholders.

These economists and other scholars of museum management understand, of course, that museums and their managers must be permitted to adapt to changing needs and interests, as well as to respond to financial crises that threaten the continued operation of the institution. For this reason, deaccessioning is generally thought to be acceptable if the funds are used to purchase new objects for the collection (thus adapting the collection and programming to new interests of stakeholders) or in the event of financial crises that pose an existential threat to the institution. This understanding in turn raises a difficult problem for evaluating the appropriateness of any proposed deaccession plan. Organizations or their managers may exaggerate the extent of the financial difficulties as a rationale for deaccessioning portions of a collection, and in so doing may be failing to serve interests of stakeholders or failing to account for the costs imposed on other museums.

In July of 2017, the Berkshire Museum announced a "New Vision" plan that would reorient its collection placing greater emphasis on science and natural history, and less emphasis on art. It would undertake a significant remodeling of its building and install a series of new approaches to displaying its collection. These changes would be paid for through a major deaccessioning of 40 of the most valuable works of art in the Museum's collection. The sale of these works was expected to generate revenues of $50-$60 million that would be used to pay off existing debt, provide for an endowment of approximately $40 million, and cover the costs of construction and implementation of the plan.

The Museum has justified this sale primarily through two arguments. First, that the revised orientation of the Museum would improve the benefits generated by the museum for the community, and second that the Museum does in fact face an existential crisis in the form of a "structural deficit" that could force it to close in as little as 6 years. As expected, the proposed deaccession plan generated a firestorm of criticism (as well as some public support). Considerable confusion has remained concerning the nature and severity of the deficit. This confusion has not been reduced by the limited efforts the Museum has made to explain its calculations or the alternative approaches to dealing with the deficit short of deaccessioning.

In what follows, I try to address and provide some answers to four questions that seem central to the controversy: (1) How has structural the deficit been defined? (2) Has the deficit been properly measured? (3) Does the Museum have a real problem? (4) What alternative approaches might be feasible?

B. Questions

1. How has the Berkshire Museum defined its deficit?

The Museum and its representatives have stated on several occasions that it faces an “existential crisis” due to a “structural deficit”. At first, how the museum was calculating this deficit was not clearly explained, although from the beginning the museum said that it amounted to about $1.15 million per year average over the 10 years from FY 2007 through FY 2016. In response to questions from the media and others (I wrote to Van Shields and then met with some members of the museum board and representatives of the auditors) the museum confirmed that this was the average of the gap between what they characterize as operating revenues (contributed income plus earned income) and operating expenses.

This explanation was then confirmed in a posting added to the museum’s web site[3] in early September. This discussion identifies operating revenues as consisting of earned and contributed revenues, and notes that such revenues exclude capital campaign donations and investment income, because those are included in non-operating revenues.

The explanation goes on to identify the total gap between operating revenues and operating expenditures over the 10 year period 2007-2016 as summing to $11,879,292. While this would represent an average deficit of more than $1.18 million per year, the discussion immediately after the chart presenting this figure refers to the deficit as “… an average structural operating deficit of approximately $1.15 million annually over the past decade.” This slightly smaller figure matches earlier communications from the museum where, for example, the Berkshire Eagle[4] notes that “... the museum's structural deficit, including depreciation, has averaged $1.15 million each year.”
The discrepancy between the figures discussed on the museum’s web page is not explained, nor the exact way in which depreciation is brought into the calculation.

Examination of the museum’s Independent Auditor’s Report and Financial Statements, available from the Attorney General’s office provides some insight but does not fully clarify the calculation. I have reviewed all these reports for 15 years starting in FY 2001 and running through FY 2016. The most useful beginning point is the page labeled “Statement of Activities” for each year. This page provides some detail for the contributed and earned income, as well as the operating expenses for each year. Figure 1 below shows the top section of this page for the report covering FY 2016.

[3] A Summary of the Berkshire Museum’s Finances, available at https://berkshiremuseum.org/newvision/finances/

[4] Carrie Saldo, “Berkshire Museum to sell works by Calder, Church and Durrie”, *The Berkshire Eagle*, July 24, 2017, available at http://www.berkshireeagle.com/stories/berkshire-museum-to-sell-works-by-calder-church-and-durrie,514605

TRUSTEES OF THE BERKSHIRE MUSEUM

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total 2016	Comparative 2015
REVENUE, GAINS AND OTHER SUPPORT					
Contributed income					
Government grants	$ 27,302	$ ---	$ ---	$ 27,302	$ 22,000
Foundations and corporations	431,246			431,246	423,625
Special events, net	45,143			45,143	71,971
Memberships	211,938			211,938	227,775
Annual appeal	129,050			129,050	91,674
Other contributions	147,225			147,225	231,700
In-kind contributions	985			985	2,581
Total contributed income	992,889	---	---	992,889	1,071,326
Earned income					
Admissions	174,928			174,928	217,478
Museum shop (net of $52,169 cost of goods sold)	53,736			53,736	54,516
Facility rental	5,858			5,858	9,703
Adult programs	100,321			100,321	97,056
Education programs	85,293			85,293	72,298
Traveling exhibitions	15,000			15,000	3,500
Other earned income	5,258			5,258	6,156
Total earned income	440,394	---	---	440,394	460,707
TOTAL REVENUE, GAINS AND OTHER SUPPORT	1,433,283	---	---	1,433,283	1,532,033
EXPENSES					
Program Services	2,174,030			2,174,030	2,207,820
Management and General	385,719			385,719	371,978
Fund-raising	330,973			330,973	406,116
TOTAL EXPENSES	2,890,722	---	---	2,890,722	2,985,914

Figure 1: FY 2016 Operating Revenues and Expenses for Berkshire Museum

The details of the contents are not essential, but I would draw attention to a couple of items that are **not** included in these accounts. As noted above and reported on the website discussion of museum finances, investment income is not included in the figures that are used to measure the "structural deficit" of the museum. These revenues, as well as other funds coming into the museum, are reported as part of non-operating activities reported in the lower portion of the Statement of Activities. This portion is shown in Figure 2.

NON-OPERATING ITEMS					
21st Century Energy Project Capital contributions	---			---	248,417
Berkshire Museum Board Endowment contributions	33,463			33,463	80,108
Capital donations	---	511,670		511,670	1,642,855
Strategic planning grant	---	239,517		239,517	50,000
Strategic planning expense	(142,006)			(142,006)	(50,000)
Investment income, net	(47,114)	---	5,110	(42,004)	311,895
Endowment contribution	---		2,000	2,000	2,000
Release endowment spending	3,200		(3,200)	---	---
Releases of capital contributions	346,506	(346,506)	---	---	---
Total non-operating activities	194,049	404,681	3,910	602,640	2,285,275

Figure 2: FY 2016 Non-operating Items for Berkshire Museum

If we want to reproduce the museum's calculations of its structural deficit, we could examine past Auditor's Reports, and record the operating revenues and expenditures, and calculate the average. This is more easily said than done, because prior to 2013 capital campaign and capital contributions were included as part of operating revenue (as contributed income). Prior to 2010 investment income was included as part of operating revenues as well. Some of these changes may have been made to conform to accepted accounting standards and practices, other features of the accounts conform to desires of the board and director of the museum. In order to make these earlier figures comparable with the more recent reports, I have taken out the capital contributions and capital campaign donations, and also the investment income, and obtained the figures reported in Table 1.

Table 1: Operating revenues, expenditures and deficit

Fiscal Year	Revenues	Expenditures	Deficit
2002	$883,614	$1,901,815	-$614,657
2003	$1,865,318	$2,100,004	-$369,268
2004	$1,990,014	$2,036,746	-$644,498
2005	$3,306,711	$2,612,790	-$277,637
2006	$4,151,077	$2,518,178	-$493,551
2007	$5,505,770	$2,594,458	-$600,367
2008	$5,138,100	$2,870,538	-$1,122,955
2009	$1,121,823	$2,658,581	-$1,095,728
2010	$1,238,790	$2,414,856	-$1,213,066
2011	$1,334,972	$2,345,914	-$1,040,602
2012	$1,360,573	$2,524,139	-$1,174,796
2013	$1,389,856	$2,712,100	-$1,322,244
2014	$1,436,805	$2,587,873	-$1,151,068
2015	$1,532,033	$2,985,914	-$1,453,881
2016	$1,433,283	$2,890,722	-$1,457,439
Ave 2002-2016			-$935,450
Ave 2007-2016			-$1,163,215

The figures reported in Table 1 show that the average deficit from what the museum is calling operating revenues and operating expenditures over the period 2007-2016 is slightly more than $1.16 million. This does not exactly replicate the figure presented on the museum's web site but does fall between the two figures that have been communicated by the museum. Subsequent communication with the board confirmed that this was "essentially" how they had calculated the "structural deficit."

It is not clear why the average should be limited to the period since the severe recession that began in 2007. I have presented in the final row of Table 1 the average "structural deficit" over the 15 year period covering all of the data I examined from 2002 through 2016.

2. Is the deficit identified by the Berkshire Museum correctly measured?

There is no accepted definition of "structural deficit" in describing the economics of non-profit organizations. The term has been used in public finance to identify the situation where a government's expenditures exceed revenues under all or almost all circumstances, so that even averaging over the course of the business cycle the government is not raising sufficient tax revenue to cover expenditures.

Sterling and Francine Clark Art Institute
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total 2016	Comparative Total 2015
REVENUE, GAINS AND OTHER SUPPORT					
Investment support for operating activities (Note 4)	$ 11,703,717	$ 231,051	$ 3,959,661	$ 15,894,429	$ 15,202,398
Museum shop, net (Note 12)	260,538			260,538	161,924
Admissions	2,225,133			2,225,133	1,454,088
Exhibition fees	24,516			24,516	102,756
Public education programs	55,242			55,242	19,260
Grant income	56,500	2,204,000		2,260,500	2,509,977
Contributions	234,680	3,892,909		4,127,589	2,391,973
Membership-Friends of the Clark	1,378,608			1,378,608	1,448,382
Occupancy, Event and other income	341,757			341,757	319,923
Net assets released from restrictions:					
Satisfaction of program purposes	6,517,975	(2,558,314)	(3,959,661)	---	---
TOTAL REVENUES, GAINS AND OTHER SUPPORT	22,798,666	3,769,646	---	26,568,312	23,610,681
EXPENSES					
Program Services					
Research and academic programs	3,844,946			3,844,946	4,375,110
Museum programs	11,150,762			11,150,762	11,044,198
External relations	2,271,023			2,271,023	3,036,756
TOTAL PROGRAM EXPENSES	17,266,731			17,266,731	18,456,064
Support Services					
Management and general	4,599,623			4,599,623	4,455,391
Fund-raising	1,137,756			1,137,756	1,357,420
TOTAL SUPPORT EXPENSES	5,737,379			5,737,379	5,812,811
TOTAL EXPENSES	23,004,110	---	---	23,004,110	24,268,875

Figure 3: Statement of Activities for the Clark Art Institute, FY 2016

A measurement of financial deficit should satisfy at least two goals. First, it has to provide a reasonably accurate picture of the current state of the organization including helping managers to anticipate crises. Second, it has to provide a yardstick that can be consulted to assess progress of the organization and effectiveness of actions taken to stabilize finances or correct imbalances.

In my view, the current **calculation of the museum's deficit fails to satisfy these two goals and does not accurately represent the problems faced by the museum**. To understand why, begin with a comparison of the Statement of Activities taken from the FY 2016 Financial Report for the Clark Art Institute, presented above in Figure 3 above.

This report is prepared by the same firm (Adelson and Company) that prepares the audited Financial Reports for the Berkshire Museum. In the figure, I have outlined in red the very first row, labeled "Investment support for operating activities" and showing a contribution to revenues of more than $15.8 million. This reflects the fortunate situation in which the Clark finds itself, with a large endowment of funds held as long-term investments from which it can draw annually to contribute to operating revenues. The sum listed for FY 2016 represents about 4.9% of the value of the Clark's long term investments, consistent with the institution's spending policy listed in Note 4 of the Financial Report and reproduced in Figure 4 below.

Spending Policy

The Board directed spending policy is a 5% annual draw of a calculated average of the past 12 quarters of market value of investments. For the years ended June 30, 2016 and 2015, the annual draw to support operations and museum programs including board designated reserve funds for exhibitions and publications, and funding for capital improvements and equipment was $15.89 million and $15.20 million, respectively, while the annual draw to support a reserve fund available for art and library acquisitions was $350,000 and $500,087, respectively. Additional draws for non-operating expenses have been made with Board approval.

Figure 4: Endowment Spending Policy for Clark Art Institute

While the Clark is very fortunate to have such a large endowment to provide a generous annual draw, the policy of spending approximately 5% of endowed funds for additions to the collection, care of the objects, and other operating expenses is standard among non-profit museums. Indeed, the Berkshire Museum itself has a similar policy identified in its annual report and reproduced below in Figure 5.

Spending Policy

The Board, as part of approving the annual budget, follows a spending policy to utilize a portion of the net asset value of the investment portfolio to support operating and program expenses, major maintenance, capital expenditures, and for securing, protecting and preserving the Museum's collections. The annual spending objective is to use "up to 5%" of a three-year rolling average market value of the Museum's investments. If budgetary funding requirements demand the use of principal, or more than the target maximum of 5%, it would require a super-majority (2/3) vote of the Trustees to override the "up to 5%" spending objective.

Figure 5: Endowment Spending Policy for Berkshire Museum

Not only does the Berkshire Museum have a similar policy, but the goal of building an endowment that can contribute towards the expenses of museum operations is identified as an important goal and central rationale for the proposed deaccessioning and sale of art works from the Museum's collection.

The Berkshire Museum does have a modest endowment at present. The value of the endowment is presently about $7.4 million (the value of long term investments listed in the FY 2016 annual report)[5]. This is down from a maximum of over $9.2 million in FY 2011 at the time the current director of the Museum arrived. The Museum has been drawing from endowed funds over the past decade (and more) as mentioned in the summary of finances report on the Museum's web site. Unlike the reporting practice for the Clark, however, these funds (even a "normal" 5% annual draw from these funds) are not represented as a source of revenue in calculating the Museum's "structural deficit".

The result is that the Museum's structural deficit does not accurately or correctly represent the current financial status of the Museum. **Even if all of the art works proposed for deaccessioning were sold and the Museum's endowment was increased by $40 million dollars, there would be no impact on the structural deficit as it is currently being measured because the Museum's financial reports do not consider a normal draw on endowment funds as part of available resources.**

For this reason the "structural deficit" as currently calculated **does not present an appropriate measure of the Museum's difficulties.**

3. Does the Berkshire Museum have a problem?

While the Berkshire Museum's structural deficit as presently calculated does not represent an appropriate measure of the Museum's difficulties, this does not imply that there are no problems in the Museum's current financial situation. The first step to assessing the magnitude of these problems is to construct a better measure of the average annual deficit arising in museum operations.

While different viewpoints could be expressed about how best to achieve this, I begin by following the example set by the Clark's financial reports, assuming a 5% annual draw of endowment funds held as long term investments should be regarded as a normal resource available to the Museum. I take a particularly conservative approach assuming the draw is based only on the long-term investments ($6.9 million in FY 2016) rather than the full representation of endowment funds that would include short-term investments and cash. This keeps the annual draw consistently below 5%. Table 2 below presents the results of this calculation for FY 2002 through FY 2016.

Table 2 below shows that this alternative calculation of the deficit is considerably smaller, averaging about $667 thousand per year over the past 15 years. Even this calculation does not provide a perfect representation of the Museum's situation, because it makes no allowance for drawing 5% from short term investments and cash, nor any "extraordinary" draws on endowment funds that can, as noted in the Museum's spending policy illustrated above, provide more than a 5% draw with the approval of a

[5] As with many aspects of the Museum's situation, there has been some lack of clarity on this as well. The Berkshire Eagle article of July 24 cited above reports that the endowment is "about $8.6 million". I take the smaller amount as reported in the audited Financial Report.

super-majority of the board. Such high rates of draw may be appropriate in a financial emergency, but they should truly be extraordinary and for a well-managed institution not take place except in rare and unusual circumstances.

Table 2: Alternative Calculation of Museum Deficit

Fiscal Year	Earned and Contributed Income	Draw From Endowment	Revenue	Expenditures	Deficit
2002	$1,287,158	$184,911	$1,472,069	$1,901,815	-$429,746
2003	$1,730,736	$198,217	$1,928,953	$2,100,004	-$171,051
2004	$1,392,248	$201,441	$1,593,689	$2,036,746	-$443,057
2005	$2,335,153	$191,952	$2,527,105	$2,612,790	-$85,685
2006	$2,024,627	$184,322	$2,208,949	$2,518,178	-$309,229
2007	$1,994,091	$209,794	$2,203,885	$2,594,458	-$390,573
2008	$1,747,583	$116,939	$1,864,522	$2,870,538	-$1,006,017
2009	$1,562,853	$101,975	$1,664,828	$2,658,581	-$993,753
2010	$1,201,790	$412,072	$1,613,862	$2,414,856	-$800,994
2011	$1,305,312	$454,270	$1,759,582	$2,345,914	-$586,332
2012	$1,349,343	$244,528	$1,593,871	$2,524,139	-$930,268
2013	$1,389,856	$376,343	$1,766,199	$2,712,100	-$945,901
2014	$1,436,805	$409,310	$1,846,115	$2,587,873	-$741,758
2015	$1,532,033	$395,013	$1,927,046	$2,985,914	-$1,058,868
2016	$1,433,283	$345,968	$1,779,251	$2,890,722	-$1,111,471
Ave 2007-2016					-$856,593
Ave 2002-2016					-$666,980

A significant advantage of this alternative calculation is that it better reflects the current state of the Museum's difficulties. Museum officials have repeatedly stated[6] that they would have to cease operating in "six to eight years," a figure apparently obtained by dividing the total endowment of $7.4 million by the erroneously calculated annual deficit of $1.15 million. The new calculations show that there is a problem, but not quite as dire as claimed by the Museum in an effort to justify the sale of the artworks.

Another advantage of the alternative calculation is that it can provide a measure of progress towards stability. If we take the magnitude of the museum's deficit s being approximately $667 thousand per annum, then rebuilding the endowment with an addition of $13.34 million would provide an increase in the normal annual contribution towards operations of sufficient magnitude to eliminate the average deficit. In this sense the Museum's difficulties, while real, are seen to be a "$14 million problem" and not a "$60 million problem". This smaller deficit can probably be managed without the proposed deaccession and sale of the artworks.

[6] Carrie Saldo, "After two weeks, Berkshire Museum plan to sell art has supporters and detractors" *The Berkshire Eagle*, July 29, 2017.

4. What alternative approaches exist for managing the problem?

Museum board members and executive officers have complained over the past two months that those critical of the sale of artworks have offered no solutions. I think we can see from the above observations the outlines of a potential approach for the museum. It would consist of implementation of something like the following:

- **Adopt a more transparent approach to calculating the Museum's financial difficulties and present these for public discussion.** At a minimum, reporting a normal draw of 5% of endowment funds as part of the normal funds available for operation should be implemented. The category of "non-operating" activities could perhaps be relabeled as "non-operating and extraordinary". Then the additional draw on endowment funds above and beyond the 5% could be reported as part of this category. Since these larger levels of use of endowment funds must be approved by the board and are used for museum operations, it is appropriate to include them as part of the "Statement of Activities" report as done for other institutions.
- **Suspend plans for major remodeling of the Museum building and collection display** until after the Museum's financial situation is stabilized. Attempting to embark on a major revision of focus for the institution in the midst of a solvable financial crisis is not conducive to good judgment and decision making. Clear evidence for this observation is the lack of public discussion of deaccession possibilities prior to announcement, the lack of detailed budget estimates for museum operations after implementation of the plan, including the lack of estimates of visitation levels and donor response to the plan.
- **Embark on a sustained capital campaign** to increase the size of the endowment.
    - While this will be a difficult task, increasing the endowment by $14 million is an achievable goal, probably requiring 5-10 years.
    - In a press release dated July 24 the Museum notes that the Feigenbaum Foundation has made a $2.5 million lead gift bringing the total raised towards the "New Vision" plan to $5.4 million. This doesn't include the $1 million from anonymous donors who sought a pause to the sale of art. These observations suggest a capital campaign of the magnitude I suggest could be successful.
- **The Museum should undertake an evaluation of its asset management strategy and consider alternatives that could increase the yield on long-term investments.** This will be increasingly important as the endowment grows. I have not presented a detailed analysis of the management of the Museum's long term investments, but a quick examination of the reported investment returns and gains suggests an average return that is substantially less than could be achieved by investing in a simple portfolio of S&P 500 index funds. It is an unfortunately common mistake of institutions who have modest endowments to place those funds with active managers who then proceed to underperform broad market indices.
- **Once financial stability of the Museum has been restored, the Board and the community can revisit the "New Visions" plan** to consider whether to pursue implementation. It may well be that an alternative direction for the museum with greater emphasis on science and natural history would generate greater benefits for stakeholders. It may also be, as several critics have argued, that the art works proposed for deaccession could play an important role in this

alternative vision. One thing is almost certain: such decisions are likely to be improved when they are taken in full public consultation and without the rush to make the sale a *fait accompli* in the face of public and professional opposition.

C. Summary and concluding remarks

Operating a small non-profit museum is not an easy task. I don't want to be interpreted as saying that solving the financial problems of the Berkshire Museum will be simple, quick or straightforward. Fund raising is challenging, but that is in the nature of the business. It is surely very tempting to contemplate forgoing the fund raising, deaccessioning and selling the most valuable art works in the Museum's collection, and embarking on the implementation of a "New Vision".

Unfortunately, the Museum's current plan for pursuit of this "New Vision" will be extremely controversial if it proceeds, and could damage both the Museum's wider reputation and the Museum's relations with a key segment of supporters in the community. The observations offered above will, I hope, be taken in the spirit of trying to clarify and contribute to the discussion.