

WEST RIVER VALLEY REGIONAL  
SOLID WASTE MANAGEMENT DISTRICT  
DECEMBER 31, 2021 AND 2020

**WEST RIVER VALLEY REGIONAL**  
**SOLID WASTE MANAGEMENT DISTRICT**  
**DECEMBER 31, 2021 AND 2020**

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# JONES and LAWTON, CPAs, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

1106 WEST B STREET

P O BOX 945

RUSSELLVILLE, AR 72811

MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

ARKANSAS SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

WAYNE A. JONES, CPA  
WILLIAM L. LAWTON, JR., CPA

TEL (479) 968-2552  
FAX (479) 968-8855

## INDEPENDENT AUDITORS' REPORT

Board of Directors and Management  
West River Valley Regional Solid Waste Management District  
Clarksville, Arkansas

### Report on the Financial Statements

We have audited the accompanying financial statements of West River Valley Regional Solid Waste Management District, which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West River Valley Regional Solid Waste Management District as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Management's Discussion and Analysis on pages 10-11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

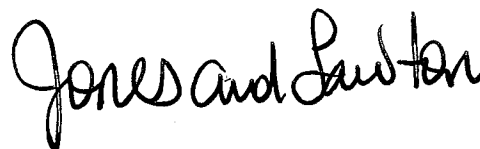
## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25 2022, on our consideration of the District's internal control over financial reporting and on our tests on its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Division's internal control over financial reporting and compliance.

Jones and Lawton, CPAs, P.A.

Russellville, Arkansas

September 25, 2022

A handwritten signature in black ink that reads "Jones and Lawton". The signature is written in a cursive, flowing style.

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2021 AND 2020**

**ASSETS**

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 937,968	\$ 1,113,303
Investments	34,971	34,788
Accounts Receivable	57,806	46,890
Deposits and Prepaid Expenses	90,709	1,500
<b>Total Current Assets</b>	<b><u>1,121,454</u></b>	<b><u>1,196,481</u></b>
 <b>PROPERTY AND EQUIPMENT</b>		
Purchased with Local Funds	3,411,612	3,383,059
Purchased with State Funds	1,098,450	1,066,491
Purchased by Recycle Works	680,564	680,565
	<u>5,190,626</u>	<u>5,130,115</u>
Less: Accumulated Depreciation	3,028,924	2,819,745
	<u>2,161,702</u>	<u>2,310,370</u>
	<b><u>3,283,156</u></b>	<b><u>3,506,851</u></b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Current Maturities of Long-term Debt (Note 2)	278,487	274,301
Accounts Payable	86,757	53,841
Accrued Payroll Taxes Payable	2,156	1,513
	<u>367,400</u>	<u>329,655</u>
Deferred Revenues - State		
State Recycling Funds	945,916	1,005,836
Deferred Revenues - Local		
Local Assessments	1,352,344	1,353,753
<b>Total Current Liabilities</b>	<b><u>2,665,660</u></b>	<b><u>2,689,244</u></b>
 <b>LONG-TERM DEBT (NOTE 2)</b>	 <u>614,991</u>	 <u>815,102</u>
 <b>NET ASSETS</b>		
Temporarily Restricted Net Assets	(106,004)	42,664
Unrestricted Net Assets	108,509	(40,159)
	<u>2,505</u>	<u>2,505</u>
	<b><u>\$ 3,283,156</u></b>	<b><u>\$ 3,506,851</u></b>

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUE</b>		
<b>Local Revenue:</b>		
Solid Waste Assessments	\$ 280,694	\$ 301,844
Hauling Fees, Rents & Permits	212,692	205,176
Sale of Recyclables	214,729	127,253
Mulch Sales	368,295	385,066
Tipping Fees	5,074	8,705
Local Tire	200,581	108,705
Interest and Other	(29,186)	103,540
Local Revenues Carried Forward - 2020 and 2019	1,353,753	1,064,945
<b>Total Local Revenue Available</b>	<u>2,606,632</u>	<u>2,305,234</u>
<b>State Revenue</b>		
State Tire Grants		
State Tire Grant - Received	821,808	778,844
<b>Total State Tire Grant Funds Available</b>	<u>821,808</u>	<u>778,844</u>
State Recycling Grants		
State Recycling Grant - Carried Forward - 2019 and 2018	1,005,836	953,837
State Recycling Grant - Received	367,265	359,395
E-Waste Grants	0	95,608
<b>Total State Recycling Funds Available</b>	<u>1,373,101</u>	<u>1,408,840</u>
<b>Total State Revenue Available</b>	4,801,541	4,492,918
Less: Revenue Deferred to Year 2019 and 2018		
State Recycling Grant Administration	(945,916)	(1,005,836)
Local Assessment	(1,352,344)	(1,353,753)
	<u>(2,298,260)</u>	<u>(2,359,589)</u>
<b>TOTAL REVENUES</b>	<u>2,503,281</u>	<u>2,133,329</u>
<b>EXPENDITURES</b>		
Waste Tire Grant Expenditures	1,049,675	990,780
Recycling Grant Expenditures	427,185	336,978
E-Waste Grant Expenditures	86,911	66,026
Local Fund Expenses		
Tire Facility	488,518	385,963
Recycling	214,729	127,253
Administrative Expenses	217,819	210,239
Travel and Meetings	3,550	1,604
Auditing	6,500	6,500
Depreciation Expense	8,394	7,986
<b>TOTAL EXPENDITURES</b>	<u>2,503,281</u>	<u>2,133,329</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 0</u>

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**

**STATEMENTS OF NET ASSETS**

**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<b><u>Temporarily Restricted</u></b>	<b><u>Unrestricted</u></b>
<b>Beginning balance, December 31, 2019</b>	\$ 242,571	\$ (240,066)
Investment in Net Assets	41,816	(41,816)
Transfer of Current Year Depreciation	<u>(241,723)</u>	<u>241,723</u>
<b>Balance December 31, 2020</b>	42,664	(40,159)
Investment in Fixed Assets	60,511	(60,511)
Transfer of Current Year Depreciation	<u>(209,179)</u>	<u>209,179</u>
<b>Ending Balance December 31, 2021</b>	<u><u>\$ (106,004)</u></u>	<u><u>\$ 108,509</u></u>

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**

**STATEMENTS OF CASH FLOWS**

**DECEMBER 31, 2021 AND 2020**

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess Revenues Over Expenditures	\$ 0	\$ 0
Depreciation	209,179	241,343
Gain (Loss) on Sale of Equipment	30,543	(10,559)
Adjustments to Reconcile Excess Revenues to		
Net Cash Provided by Operating Activities:		
(Increase) Decrease in:		
Accounts Receivable	(10,916)	4,549
Deposits	(89,209)	0
Increase (Decrease) in:		
Accounts Payable	32,916	16,925
Payroll Liabilities & Other	643	(7,090)
Deferred Revenues	(22,672)	340,817
Total Adjustments	<u>150,484</u>	<u>585,985</u>
<b>Net Cash Provided by Operations</b>	<u>150,484</u>	<u>585,985</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Equipment	141,321	55,000
Increase in Property and Equipment	(232,375)	(85,877)
Decrease (Increase) in Investments	(183)	(59)
<b>Net Cash Used by Investing Activities</b>	<u>(91,237)</u>	<u>(30,936)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Note Payable	223,022	82,784
Repayment of Notes Payable	(457,614)	(268,136)
<b>Net Cash Used by Financing Activities</b>	<u>(234,592)</u>	<u>(185,352)</u>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	(175,345)	369,697
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>1,113,313</u>	<u>743,616</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 937,968</u>	<u>\$ 1,113,313</u>
<b>Supplemental Disclosures of Cash Flow Information:</b>		
Cash Paid During the Year for Interest	<u>\$ 62,340</u>	<u>\$ 58,770</u>



**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021 AND 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Organization***

West River Valley Regional Solid Waste Management District is chartered as a regional solid waste planning district by Arkansas State Statute 8-6-703 for the purpose of the disposal, treatment, or other handling of solid wastes for the counties of Crawford, Franklin, Johnson, Logan, Scott, Conway, Pope, Perry and Yell. A major source of funding is provided by grants from the State of Arkansas District of Pollution Control and Ecology.

***Financial Reporting***

The financial reporting policies of the District conform to generally accepted accounting principles. The District is a public corporation, legally separate and fiscally independent. As required by generally accepted accounting principles, these financial statements present the financial position and results of operations of West River Valley Regional Solid Waste Management District. There are no component units to be included herewith, but this report does include all funds, account groups, and programs which are controlled the District's governing body. The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting unit. The operations of each fund are reported as a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, net assets, revenues, and expenditures or expenses, as appropriate. Resources are allocated to and for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Basis of Accounting***

The accompanying financial statements were prepared on the accrual basis of accounting with revenues being recognized when earned and expenses being recognized when incurred.

***Income Taxes***

The District is not subject to federal or state income taxes.

***Cash and cash equivalents***

The District defines cash to include certificates of deposit, money market funds, savings accounts, and demand deposits and other short term securities with maturities or three months or less.

***Investments***

The District defines investments to include certificates of deposit with maturities greater than three months.

***Accounts Receivable***

The District uses the allowance method for bad debts by an evaluation of the net realizable value of all current receivables.

***Property and Equipment***

Property and Equipment is recorded at cost and depreciated over their estimated useful lives.

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021 AND 2020**

**NOTE 2: LONG-TERM DEBT**

Long-term debt at December 31, 2021 and 2020 consists of the following:

	<u>2021</u>	<u>2020</u>
4.75% note payable to Centennial Bank, due in monthly installments of \$2,346, including interest, secured by equipment.	\$ 216,799	\$ 0
4.75% note payable to Centennial Bank due in monthly installments of \$21,422, including interest, secured by building and equipment.	643,568	850,387
4.95% note payable Arvest Equipment Finance, due in monthly installments of \$2,479, including interest, secured by equipment.	33,111	60,656
4.25% note payable to Centennial Bank, due in monthly installments of \$2,009, including interest, secured by equipment.	0	178,360
	893,478	1,089,403
	<u>278,487</u>	<u>274,301</u>
Less: Current maturities	<u>\$ 614,991</u>	<u>\$ 815,102</u>

The aggregate maturities of long-term debt at December 31, 2021 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 278,487	\$ 35,659	\$ 314,146
2023	266,210	23,379	289,589
2024	189,418	11,139	200,557
2025	21,034	7,116	28,150
2026	22,055	6,095	28,150
Thereafter	<u>116,274</u>	<u>16,226</u>	<u>132,500</u>
	<u>\$ 893,478</u>	<u>\$ 99,614</u>	<u>\$ 993,092</u>

**NOTE 3: RETIREMENT PLAN**

The District maintains a qualified deferred compensation plan under Section 401(k) of the Internal Revenue Code. Under the plan, employees may elect to defer up to 15% of their salary subject to Internal Revenue limits. The District contributes a matching 5% of an employee's salary. The District's contributions to the plan amounted to \$44,342 and \$38,512 for the years ended December 31, 2021 and 2020 respectively.

**NOTE 4: CONCENTRATION OF CREDIT RISK**

The District has concentrated its credit risk for cash by maintaining balances in excess of amounts covered by federal insurance. The amounts at risk on December 31, 2021 and 2020 were \$642,014 and \$845,721 respectively. The Bank has pledged marketable securities to mitigate this risk.

**NOTE 5: USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

JONES and LAWTON, CPAs, P.A.  
A PROFESSIONAL ASSOCIATION  
CERTIFIED PUBLIC ACCOUNTANTS

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021 AND 2020**

**NOTE 6: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through September 25, 2022, which is the date the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**YEAR ENDED DECEMBER 31, 2021**

West River Valley Regional Solid Waste Management District's discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues
- Provide an overview of the District's financial activity
- Identify changes in the District's financial position
- Identify individual fund issues or concerns

### **Overview of the Financial Statements**

The Financial Statements of the District, reports information about the District using accounting methods similar to those used by private business enterprises. These statements provide both long-term and short-term information about the District's overall financial status. Following the financial statements are the Notes to the Financial Statements which provide explanations and additional detailed information.

The Statements of Net Position present information on all the District's assets and liabilities with the difference between the two reported as net position. The statements provide one way to measure the financial health of the District by providing the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

The Statements of Revenues, Expenses, and Changes in Net Position present information showing how the District's net position changed during the most recent and current years. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows.

The Statements of Cash Flows report cash receipts and expenditures that result from operations, financing, and investing activities. These statements provide information regarding sources of cash and use of cash.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

### **Financial Analysis of the District**

The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$2,505 (net position).

Total assets amounted to \$ 3,283,156 consisting of net capital assets of \$2,161,702 and other assets of \$1,121,454. Total assets decreased 6.38% or \$223,705 during the current fiscal year. This decrease was the result of a decrease in the current year net property and equipment of \$148,668 (increase in property and equipment of \$60,511 offset by current depreciation of \$209,179), and a net decrease in other assets of \$75,037.

Total liabilities amounted to \$3,283,156 consisting of long-term liabilities of \$614,991, other liabilities of \$369,905 and deferred revenues of \$2,298,260. Total liabilities decreased 6.38% or \$223,705 during the current fiscal year. This net decrease was the result of an increase in other liabilities of \$37,745, a decrease in deferred revenues of \$22,672, and decrease in long term debt of \$238,778.

The District experienced a decrease in total cash in the amount of \$175,345 during the current year. This decrease was the net result of funds from operations in the amount of \$150,484 being offset by funds used from investing activities of \$91,237 and funds used from financing activities of \$234,592.

### **Economic Factors**

The District indicated no changes related to current economic factors.

**WEST RIVER VALLEY REGIONAL SOLID WASTE MANAGEMENT DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**YEAR ENDED DECEMBER 31, 2021**

**Request for Information**

This report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the West River Valley Regional Solid Waste Management District, 24087 Hwy. 164, Clarksville, Arkansas 72830.

# JONES and LAWTON, CPAs, P.A.

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1106 WEST B STREET

P O BOX 945

RUSSELLVILLE, AR 72811

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WAYNE A. JONES, CPA  
WILLIAM L. LAWTON, JR., CPA

## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
West River Valley Regional Solid Waste Management District  
Clarksville, Arkansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West River Valley Regional Solid Waste Management District, which comprise the statement of financial position as of and for the years ended December 31, 2021 and 2020, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated September 25, 2022.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

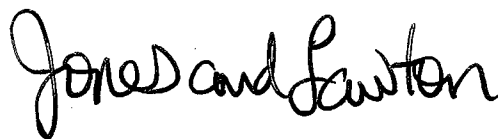
### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Jones and Lawton, CPAs, P.A.

Russellville, Arkansas

September 25, 2022

A handwritten signature in black ink that reads "Jones and Lawton". The script is cursive and fluid, with the first letters of "Jones" and "Lawton" being capitalized and prominent.