



# F-196 Financial Reporting and Accounting Updates for School Year 2022–23

## OSPI School Apportionment and Financial Services



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**

# Presenter Information



Paul Stone  
OSPI—SAFS

Supervisor, School District Accounting  
Paul.Stone@k12.wa.us



Mike Sando  
OSPI—SAFS

Supervisor, School District Financial Reporting  
Mike.Sando@k12.wa.us



# 2022-23 F-196 – Login

Sign In Create an Account

**eDS System Sign In**

Username

Password

Login

Forgot your [username](#) or [password](#)?

- <https://eds.ospi.k12.wa.us>
- If you have not accessed the EDS platform, contact your ESD for assistance
- Settings: Under the “Check for newer versions of stored pages” heading, select ‘Every time I visit the website’

# 2022-23 F-196 – Timeline

- Notice is hereby given to school districts and ESDs, in accordance with WAC 392-117-035, that failure to adhere to the due dates could result in a delay of apportionment payments
- All dates are Wednesdays

| Final Action Date  | By   | Action   |
|--------------------|------|--|
| <b>October 25</b>  | S.D. | Final date for submission of completed F-196 data from the school district to the local ESD. The data will be submitted electronically and/or on an F-196 manual form. Districts not able to submit by the October 25 due date may request a waiver by email or written notice to the ESD. |
| <b>November 1</b>  | ESD  | Final date for the ESD to review and forward the certification page back to the school district for signature.   |
| <b>November 8</b>  | S.D. | The signed certification page is due from the school district to the ESD.  |
| <b>November 15</b> | ESD  | Final date the signed certification page by the ESD is due at OSPI, School Financial Services.   |

# 2022-23 F-196 – Waiver Letters



- We are working to keep waiver letters on file in our office
- Moving forward, we will only request the inclusion of waiver letters for districts that we are unable to find internally
- Districts are still required to retain those records in their files

# 2022-23 F-196 – Importing DATA

## View/Import Uploaded File(s)

To import a file into your financial statement, check the fund(s) then click "Import Data".

| Action                      | Status     | Fund(s)   | File Date          | File Name                                    | Download                  |
|-----------------------------|------------|---|--------------------|--|---------------------------|
| <a href="#">Import Data</a> | Valid File | <input checked="" type="checkbox"/> ASB <input checked="" type="checkbox"/> CPF <input checked="" type="checkbox"/> DSF<br><input checked="" type="checkbox"/> GF <input checked="" type="checkbox"/> TVF | 04/06/2020 9:34 AM | F196_2019-2020_17001_2020-04-06_09-34-42.txt | <a href="#">View File</a> |

## View/Import Uploaded File(s)

To import a file into your financial statement, check the fund(s) then click "Import Data".

| Action                      | Status        | Fund(s)   | File Date          | File Name                                    | Download                          |
|-----------------------------|---------------|---|--------------------|--|-----------------------------------|
| <a href="#">Import Data</a> | Valid File    | <input type="checkbox"/> ASB <input type="checkbox"/> CPF <input type="checkbox"/> DSF <input type="checkbox"/> GF <input type="checkbox"/> TVF | 04/07/2020 9:06 AM | F196_2019-2020_17001_2020-04-07_09-06-39.txt | <a href="#">View File</a>         |
| <a href="#">Import Data</a> | Valid File    | <input type="checkbox"/> ASB <input type="checkbox"/> CPF <input type="checkbox"/> DSF <input type="checkbox"/> GF <input type="checkbox"/> TVF | 04/06/2020 9:34 AM | F196_2019-2020_17001_2020-04-06_09-34-42.txt | <a href="#">View File</a>         |
|                             | Error in file |   | 03/25/2020 6:09 PM | F196_2019-2020_17001_2020-03-25_18-09-09.txt | <a href="#">View Error Report</a> |
|                             | Error in file |   | 03/25/2020 6:06 PM | F196_2019-2020_17001_2020-03-25_18-06-20.txt | <a href="#">View Error Report</a> |
|                             | Error in file |   | 03/25/2020 6:00 PM | F196_2019-2020_17001_2020-03-25_18-00-25.txt | <a href="#">View Error Report</a> |
| <a href="#">Import Data</a> | Valid File    | <input type="checkbox"/> ASB <input type="checkbox"/> CPF <input type="checkbox"/> DSF <input type="checkbox"/> GF <input type="checkbox"/> TVF | 03/25/2020 5:59 PM | F196_2019-2020_17001_2020-03-25_17-59-47.txt | <a href="#">View File</a>         |

Showing 1 to 6 of 6 entries

- File will have a message of, "Financial Statement Data Reported" when your submission is completed
- You can download files multiple times
- We have had issues with "phantom numbers," but that will be resolved by "closing" the system when updating



# 2022-23 F-196 – Location Codes

- School Codes information is also available on the SAFS Accounting Changes Website
- School Locations
- Non-Instructional Locations

The screenshot shows a web browser window with the URL [www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes](http://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes). The page title is "EHB 2242 Accounting Changes". The main content area includes a "Regulatory Reporting Project" section with a "+" icon, an "Accounting Tools" section with a "+" icon, and a "School Locations" section with a "-" icon. The "School Locations" section contains three bullet points: "Federal Definition of a School: (PDF)", "Approved Instructional Locations", and "Approved Non-Instructional Locations: (XLSX)". A "Contact Information" sidebar on the right lists "School Apportionment" with phone number 360-725-6300, email SAFS@k12.wa.us, and TTY 360-664-3631. A left-hand navigation menu includes categories like "POLICY & FUNDING", "School Apportionment", and "Instructions and Tools".



# 2022-23 F-196 – Fund Balance Section

## View Data (F-196)

### Auburn School District (Annual Financial Statement)

To view financial data, select the page then click "Go".

Page: Statement of Revn, Expd, Chng

Fund: General

Go

### Statement of Revn, Expd, Chng (General Fund)

| GL#  | Sub-Fund 10   | Sub-Fund 11   | General Fund   |
|--|---------------|---------------|----------------|
| Total Revenues and Other Financing Sources |               |               | 300,903,497.22 |
| Total Expenditures                         |               |               | 303,101,247.03 |
| <b>OTHER FINANCING USES</b>                |               |               |                |
| GL#  | Sub-Fund 10   | Sub-Fund 11   | General Fund   |
| Other Financing Uses - transfers Out       | 0.00          | 0.00          | 0.00           |
| Other Financing Uses                       | 0.00          | 0.00          | 0.00           |
| Total Other Financing Uses                 |               |               | 0.00           |
| <b>FUND BALANCE</b>                        |               |               |                |
| GL#  | Sub-Fund 10   | Sub-Fund 11   | General Fund   |
| Prior Year August Total Fund Balance       | 18,607,803.02 | 32,274,219.07 | 50,882,022.09  |
| Prior Year F-196 Manual Revision           | 0.00          | 0.00          | 0.00           |
| Beginning Total Fund Balance               | 18,607,803.02 | 32,274,219.07 | 50,882,022.09  |
| Prior Year(s) Corrections or Restatements  | 0.00          | 0.00          | 0.00           |
| Ending Total Fund Balance                  |               |               | 48,684,272.28  |

- On the Statement of Revenues, Expenditures and Changes in Fund Balance, values will come from the previous year's balances unless you had a manual revision. Those will need to be updated.
- Note: Fields with a gray background are display only and show calculated totals.





# 2022-23 F-196 – Program Matrices

- Enter or update the expenditures
- To go to another program, use the dropdown
- The data can be exported to an excel csv file by clicking the export button

Bainbridge Island School District

## View Data (F-196)

**Bainbridge Island School District (Annual Financial Statement)**

To view financial data, select the page then click "Go".

**Page** Program Matrices by Sub-Fund and by Location ▼

**Program** 01 - Basic Education ▼

**Sub Fund** General Fund - Sub Fund 10 ▼

**Location** 2395 - Bainbridge High School ▼

Go
Export

| Program Matrices by Sub-Fund and by Location  |                |                |               |               |                |             |               |               |                |                 |                |                 |                |          |
|---|----------------|----------------|---------------|---------------|----------------|-------------|---------------|---------------|----------------|-----------------|----------------|-----------------|----------------|----------|
| 01 - Basic Education, General Fund - Sub Fund 10, 1080 - Non Instructional Location |                |                |               |               |                |             |               |               |                |                 |                |                 |                |          |
| Program Total   | 21 - Supv Inst | 22 - Lrn Recrc | 23 - Prnc Off | 24 - Cld/Comm | 25 - Pupil H/S | 26 - Health | 27 - Teaching | 28 - Extracur | 29 - Pnd to SD | 31 - InstProDev | 32 - Inst Tech | 33 - Curriculum | 34 - Pro Learn |          |
| Program Totals  | 1,314,594.21   | 607,356.93     | 0.00          | 4,434.76      | 547,015.68     | 39.77       | 29,609.90     | 154,175.13    | 0.00           | 0.00            | 43,526.27      | 0.00            | 323,288.56     | 5,142.23 |
| Debit Transfer  | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 0000 - Debt Transfer  | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| Class Salaries  | 338,175.90     | 389,360.78     | 0.00          | 0.00          | 68,422.87      | 0.00        | 1,474.76      | 35,341.80     | 0.00           | 0.00            | 25,026.14      | 0.00            | 0.00           | 4,200.33 |
| 2100 - Salaries of Regular Employees  | 404,589.06     | 214,248.00     | 0.00          | 0.00          | 69,399.00      | 0.00        | 0.00          | 0.00          | 0.00           | 20,942.06       | 0.00           | 0.00            | 0.00           | 0.00     |
| 2120 - Salaries of Temporary EEs & Subs   | 49,237.13      | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 49,237.13     | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 2130 - Non contracted Salaries  | 93,277.93      | 67,000.00      | 0.00          | 0.00          | 22,427.00      | 0.00        | 1,474.76      | 6,284.69      | 0.00           | 14,094.08       | 0.00           | 0.00            | 4,200.33       | 0.00     |
| 2140 - Sabbatical Leave   | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 2150 - Supplemental Contracts   | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 2160 - Other Salaries   | 8,032.78       | 8,052.78       | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 2170 - Other Salaries HBCT  | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| Class Salaries  | 68,739.34      | 33,415.64      | 0.00          | 2,283.97      | 0.00           | 36.40       | 5,135.70      | 32,432.27     | 0.00           | 0.00            | -4,784.94      | 0.00            | 0.00           | 0.00     |
| 3100 - Salaries of Regular Employees  | 56,027.36      | 33,415.64      | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 22,411.90     | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 3120 - Salaries of Temporary EEs & Subs   | 7,770.27       | 0.00           | 0.00          | 2,283.97      | 0.00           | 36.40       | 5,122.48      | 1,363.00      | 0.00           | -1,033.58       | 0.00           | 0.00            | 0.00           | 0.00     |
| 3130 - Error Time   | 4,941.23       | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 33.22         | 8,457.37      | 0.00           | -3,749.36       | 0.00           | 0.00            | 0.00           | 0.00     |
| 3140 - Sabbatical Leave   | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 3150 - Supplemental Contracts   | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |
| 3160 - Other Salaries   | 0.00           | 0.00           | 0.00          | 0.00          | 0.00           | 0.00        | 0.00          | 0.00          | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           | 0.00     |

# 2022-23 F-196 – Invalid Codes

The screenshot shows a web browser window with the URL [www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes](http://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-accounting-changes). The page title is "EHB 2242 Accounting Changes". Below the title, there is a navigation menu with "POLICY & FUNDING" selected. The main content area contains a heading "EHB 2242 Accounting Changes" and a paragraph: "The following documents represent work papers produced by OSPI with consult from the School District Accounting Advisory Committee (SDAAC). If you have questions, please contact us at [Chart of Accounts](#)." To the right, there is a "Contact Information" box for "School Apportionment" with the phone number 360-725-6300, email SAFS@k12.wa.us, and TTY: 360-664-3631.

Overlaid on the bottom half of the browser window is an Excel spreadsheet titled "Valid Program – Activity – Object – NCES Combinations". The spreadsheet has columns for "Program-Activity-Object-NCES", "Prog Title", "Activity Title", "Object Title", and "NCES Title". The data rows list various combinations of codes and titles, such as "01-21-0-000 Basic Education Supervision-Instr Debit Transfers Debit Transfers Basic Education-Supervision-Instruction-Debit Transfers-Debit Transfers".

- The second reason why files are not importing correctly is invalid PP/AA/O/NCES code combinations
- To review valid code combinations, go to the Accounting Changes webpage and select "Valid COA lookup tool"

# 2022-23 F-196 – Location Codes

- Be sure to use a valid location code, they will produce errors
- Look for the “Schools” pull down
- You can export to Excel to find your district – non-instructional location codes are listed separately

Detail Level Validation Errors Below are related to the following Header Record:

First Instance at Line: '9222': '12127403L1448010F196LCOA2019-2020

Invalid Location: '4480' for CCDDD: '27403'

Line 9222: 12127403L1448010F196LCOA2019-2020

Invalid Location: '4480' for CCDDD: '27403'

Line 9223: 12127403L1448010976574100000003714G

Invalid Location: '4480' for CCDDD: '27403'

Line 9224: 12127403L1448010976574200000001522C

Invalid Location: '4480' for CCDDD: '27403'

Line 9225: 12127403L1448010976576220000001621F

The financial statement data was not uploaded to the system case due to validation error.

Warning - On

OSPI Office of Superintendent of Public Instruction

Home My Applications Profile

Education Directory

**NOTE: This directory information may not be used for commercial purposes RCW 42.56.070(9).**

Reports: **Schools** Export To Excel

| ESD Name                         | LEA Code | Local Education Agency    | School Code | School Name                             | Lowest Grade | Highest Grade | School Categories             | AYP Code | Grade Category    | Address Line1             | Address Line2 |
|----------------------------------|----------|---------------------------|-------------|---|--------------|---------------|-------------------------------|----------|-------------------|---------------------------|---------------|
| Educational Service District 123 | 03017    | Kennewick School District | 2825        | Westgate Elementary School              | PK           | 5             | Public School, Regular School | P        | Elementary School | 2514 WEST 4TH AVENUE      |               |
| Educational Service District 123 | 03017    | Kennewick School District | 2826        | Kennewick High School                   | 9            | 12            | Public School, Regular School | P        | High School       | 201 S Garfield St         |               |
| Educational Service District 123 | 03017    | Kennewick School District | 3077        | Hawthorne Elementary School - Kennewick | K            | 5             | Public School, Regular School | P        | Elementary School | 3520 WEST JOHN DAY AVENUE |               |
| Educational Service District 123 | 03017    | Kennewick School District | 3144        | Washington Elementary School            | K            | 5             | Public School, Regular School | P        | Elementary School | 105 WEST 21ST AVENUE      |               |
| Educational Service District 123 | 03017    | Kennewick School District | 3267        | Highlands Middle School                 | 6            | 8             | Public School, Regular School | P        | Middle School     | 425 SOUTH TWEEDT STREET   |               |
| Educational Service District 123 | 03017    | Kennewick School District | 3268        | Edison                                  |              |               |                               |          |                   |                           |               |

# 2022-23 F-196 – Resource to Expenditure

## Input Data (F-196)

### Aberdeen School District (Annual Financial Statement)

To view financial data, select the page then click "Go".

Page

### Resource to Program Expenditure Report

| BASIC EDUCATION PROGRAMS                                 | Program Expenditures<br>(1) | State Resources<br>(2) | Federal Resources<br>(3) | Other Resources<br>(4) | Difference<br>(2) + (3) + (4) - (1) |
|--|-----------------------------|------------------------|--------------------------|------------------------|-------------------------------------|
| 01 - Basic Education                                     | 11,635,871.00               | 9,585,871.00           | 50,000.00                | 2,000,000.00           | 0.00                                |
| 02 - Alternative Learning Experience                     | 116,515.00                  | 116,515.00             | 0.00                     | 0.00                   | 0.00                                |
| 03 - Basic Education - Dropout Reengagement              | 326,330.00                  | 326,330.00             | 0.00                     | 0.00                   | 0.00                                |
| 31 - Vocational, Basic, State                            | 987,322.00                  | 822,768.00             | 0.00                     | 164,554.00             | 0.00                                |
| 34 - Middle School Career and Technical Education, State | 255,488.00                  | 255,488.00             | 0.00                     | 0.00                   | 0.00                                |
| 45 - Skill Center, Basic, State                          | 1,860,115.00                | 1,860,115.00           | 0.00                     | 0.00                   | 0.00                                |
| 97 - District-wide Support                               | 6,574,796.00                | 5,357,202.00           | 0.00                     | 1,217,594.00           | 0.00                                |
| <b>TOTAL BASIC EDUCATION PROGRAMS</b>                    | <b>21,756,437.00</b>        | <b>18,324,289.00</b>   | <b>50,000.00</b>         | <b>3,382,148.00</b>    | <b>0.00</b>                         |

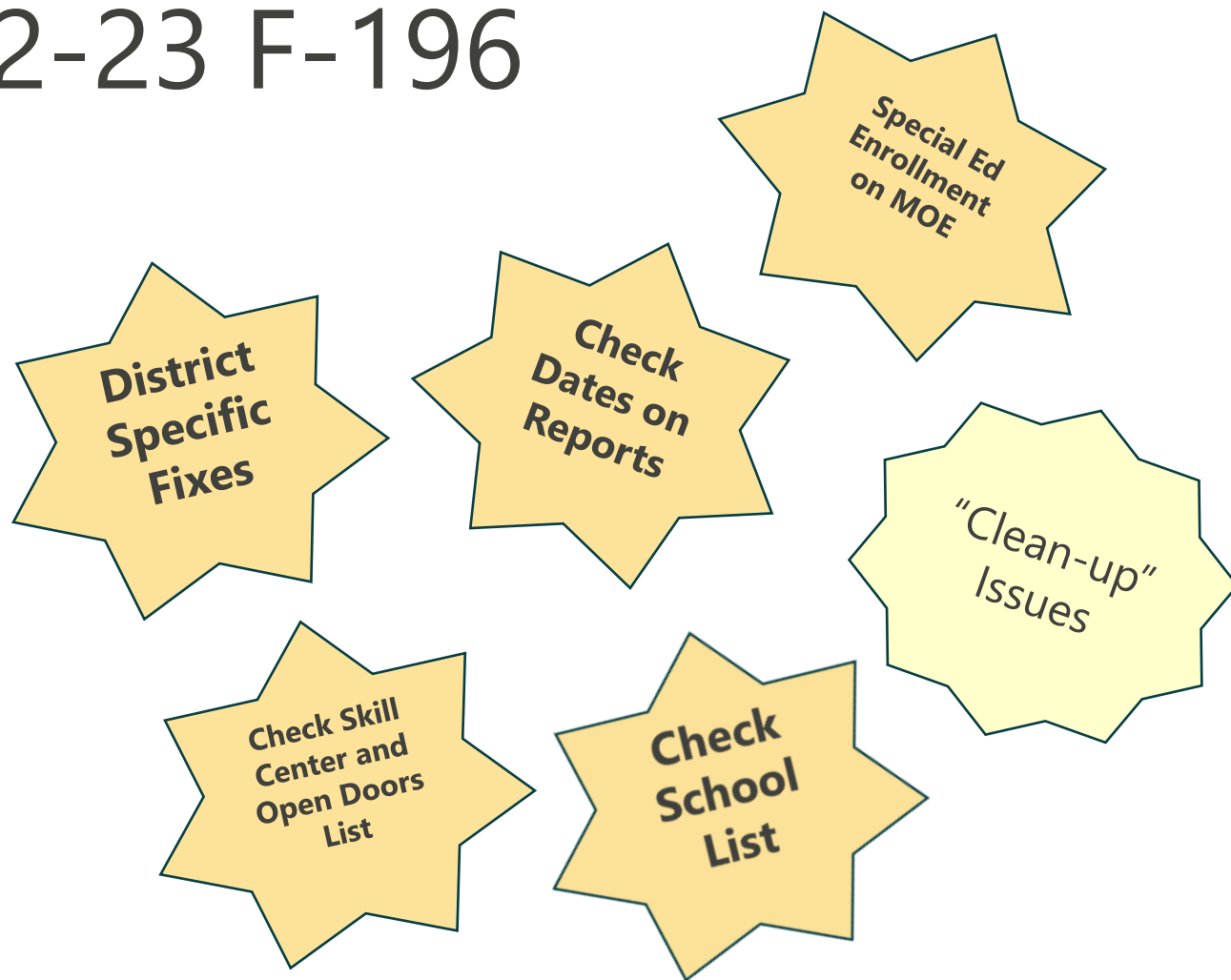
| OTHER INSTRUCTIONAL PROGRAMS | Program Expenditures<br>(1) | State Resources<br>(2) | Federal Resources<br>(3) | Other Resources<br>(4) | Difference<br>(2) + (3) + (4) - (1) |
|------------------------------|-----------------------------|------------------------|--------------------------|------------------------|-------------------------------------|
|                              |                             |                        |                          |                        |                                     |

<https://safsedstst.ospi.k12.wa.us/SafsF196/SelectOrganization>

- On the Resource to Expenditure Report, enter the state, federal, and other resources for each program
- When you enter state, federal, or other resources and click 'Save', the difference column is calculated
- The difference must be zero to pass edits

# Changes to the 2022-23 F-196

- F-200 Issue from 2021-22
- GASB 87 Issue from 2021-22
- Sub-Total Issue from 2021-22
- **Federal Cost Cutting MOE**
- **Change Labels on 6119, 6219, and 6319**
- **Add Activity 66 to Program 79**
- **Add Codes 43 and 44 to TVF**







Questions?

# Accounting Manual Update: 2022–23 Addendums

- Addendum #1 – SLFRF
- Addendum #2 – HCA SBHC Reimbursement Distribution Rates
- Addendum #3 – Various Topics
  - GASB Statement 94: Guidance for the “Three Ps and APAs”
  - Guidance for EOY Self-Insurance Liabilities
  - Corrections to Emergency Connectivity Fund (ECF) Guidance
  - Minor Edit to Federal “Small Purchase” Procurement Guidance for Books



# Addendum #1: SLFRF Guidance Updated October 19, 2022: GovDelivery

- Restrictions removed from Program 11—SLFRF.
  - The restrictions were only applicable to “recipients” of the federal award.
  - Schools are beneficiaries (not sub-recipients) of SLFRF.
  - It inadvertently created conditions that were not applicable to school districts.
- 
- ~~• SLFRF resources provided to school districts must be used for costs incurred on or after September 1, 2021, and the funds must be obligated and expended by August 31, 2023.~~

# Addendum #1: SLFRF Guidance Updated October 19, 2022: GovDelivery

- Additional guidance removed from Program 11.
- ~~Certain restrictions and requirements apply across all eligible use categories. They include:~~
  - ~~No debt service or replenishing financial reserves,~~
  - ~~No satisfaction of settlements and judgments,~~
  - ~~SLFRF funds may not be used for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act statute (e.g., uses of funds that undermine COVID-19 mitigation practices in line with CDC guidance and recommendations) and may not be used in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance.~~
  - ~~Other applicable laws and regulations, outside of SLFRF program requirements, may also apply (e.g., laws around procurement, contracting, conflicts of interest, environmental standards, or civil rights).~~



# GASB Statement 94: Public-Private & Public-Public Partnerships and Availability Payment Arrangements

- Summary guidance is added to the Accounting Manual in Chapter 3
- Governments partnering with private entities or other governments for the construction, improvement, and operation of what are typically infrastructure and other major facilities.
- Whether a contract meets the criteria to be classified as one of these — is based on the substance of the arrangement; not the form.
- Generally, these arrangements are expected to be rare for school districts.

# Unemployment Compensation, Self Insured

## Chapter 3, Page 3-56:

- Guidance is added in Chapter 3 describing how to estimate the end-of-year liability to be consistent with the modified accrual basis of accounting.

The amount of these cash contributions depends on the estimate of future unemployment claims. The estimates should be reviewed and adjusted periodically, based on experience. Typically, estimates are based on a three-to-five-year history of actual claims, but each school district should determine the method that works best for them. If excess insurance is purchased, the cost of the insurance should be considered when developing estimates.

# Emergency Connectivity Fund (ECF) is a Direct Federal Award

- Guidance is added to Revenue Code 6219 for ECF.
- REVIEW how you are coding ECF Revenue and make an adjusting entry to this revenue code, if necessary.
- ECF expenditures need to be recorded in the "From Direct Awards" column on the SEFA.
- Work with your Program staff managing ECF.
- ECF Resources
  - OSPI—SAFS GovDelivery sent out on 10/29/2021
  - [Emergency Connectivity Fund FAQ](#)

# Emergency Connectivity Fund (ECF) is a Direct Federal Award

## ***6219 Special Purpose—CARES Act—Other***

- School districts who receive grant awards from the Emergency Connectivity Fund (ECF) will use this revenue code. The Assistance Listing Number (ALN/CFDA) is 32.009.
- The Emergency Connectivity Fund guidance is removed from Revenue Code 6319.



## “Small Purchase” Federal Procurement for Books

- Minor edit to federal procurement guidance.
- The small purchase threshold for books should be \$10,000 to \$250,000 or \$50,000 to \$250,000 (with self-certification).
- Books are excluded from state bid-law requirements in RCW 28A.335.190.
- Therefore, for federal procurement, the purchase of books follow the same threshold as purchased services.



Questions?

# Contact Us!



**Paul Stone**

OSPI—SAFS  
Supervisor, School District  
Accounting  
paul.stone@k12.wa.us



**Mike Sando**

OSPI—SAFS  
Supervisor, School District  
Financial Reporting  
mike.sando@k12.wa.us



Except where otherwise noted, this work by the [Office of Superintendent of Public Instruction](#) is licensed under a [Creative Commons 4.0 International License](#).



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**

*Connect with us!*



[k12.wa.us](https://k12.wa.us)



[facebook.com/waospi](https://facebook.com/waospi)



[instagram.com/waospi](https://instagram.com/waospi)



[twitter.com/waospi](https://twitter.com/waospi)



[youtube.com/waospi](https://youtube.com/waospi)



[medium.com/waospi](https://medium.com/waospi)



[linkedin.com/company/waospi](https://linkedin.com/company/waospi)