has eliminated all negative fund balances and made a \$4M OPEB contribution (OPEB service cost) to reduce the unfunded liability. Based on the College's financial position and the above actions, the District believes it has addressed the prior year's audit findings.

The Boardapproved 202223 budget continues the College's momentum in becoming fiscally stable and sustainable. The current year budget is balanced with additional funding for unforeseen contingencies to reduce the risk of deficitpending. The budget also includes another \$4M OPEB contribution (OPEB

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