



Logan, Thomas & Johnson, LLC
Certified Public Accountants

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE
WITH THE PUBLIC FUNDS INVESTMENT ACT

The Board of Trustees
Howard County Junior College District
Big Spring, Texas

We have examined Howard County Junior College District's (the District) compliance with applicable provisions of the Public Funds Investment Act pursuant to Texas Government Code Title 10 Subtitle F Chapter 2256 Subchapter A Authorized Investment for Governmental Entities for the year ended August 31, 2017.

Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with the specified requirements.

In our opinion, the District complied, in all material respects, with the applicable requirements for the year ended August 31, 2017.

This report is intended solely for the information and use of the Board of Trustees and District management and is not intended to be and should not be used by anyone other than these specified parties.

Logan, Thomas & Johnson, LLC

Broomfield, Colorado
December 29, 2017