



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, 2021. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied with the 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, 2021.

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 28, 2021