



REQUEST FOR PROPOSALS

Professional Auditing & Tax Preparation Services

RFP #26-002 | Issued June 13, 2026

POINT OF CONTACT

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All communications regarding this RFP must be directed to the point of contact listed above.

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I. Introduction

A. GENERAL INFORMATION

Housing Catalyst is a public housing authority established in 1971 to build, own, and manage affordable housing for low and moderate income residents of Fort Collins, Colorado. Housing Catalyst currently owns and manages 20 affordable housing communities serving approximately 1,150 households and administers the Housing Choice Voucher Program providing rental assistance to approximately 1,500 households. Housing Catalyst also manages an additional 192 vouchers on behalf of the Colorado Division of Housing.

Housing Catalyst operates in accordance with HUD regulations and its adopted Procurement Policy (effective September 1, 2024), which follows procurement requirements established under 24 CFR 85.36.

This RFP solicits proposals from qualified CPA firms to provide annual audit, Single Audit, tax return preparation, and REAC Financial Data Schedule review services for Housing Catalyst's portfolio of entities, as described herein.

B. CONTRACT STRUCTURE

The engagement will be awarded as a three-year contract covering fiscal years ending December 31, 2026, 2027, and 2028, with Housing Catalyst's option to extend for up to two additional one-year terms (not to exceed five years total per Housing Catalyst's Procurement Policy). Fixed pricing is required for all three initial years, submitted at proposal time. Continuation of the engagement beyond each fiscal year is contingent upon annual appropriation of funds.

C. AUDITOR SELECTION COMMITTEE

Consistent with Housing Catalyst's Audit and Finance Committee (AFC) Charter, the AFC will participate in review, evaluation, oral presentations, and scoring of proposals. The AFC will provide a recommendation to the Board of Commissioners (BOC), which will make the final selection. The Auditor Selection Committee consists of:

- Two members of the Board of Commissioners, including the AFC Chair
- Housing Catalyst Chief Executive Officer
- Housing Catalyst Chief Financial Officer
- Up to two additional AFC members, as appointed by the AFC Chair

Oral presentations will be requested from finalists prior to final selection. The selected firm is expected to present annual audit findings to both the AFC and the BOC once per year.

D. SUBCONTRACTING

Firms are encouraged to consider subcontracting portions of the engagement to small, minority-owned, or women-owned firms. Any proposed subcontracting arrangements must be clearly identified in the proposal. No additional subcontracting will be permitted after award without prior written consent of Housing Catalyst.

II. Entity Structure and Scope

A. OVERVIEW

Housing Catalyst is organized as a public housing authority under Colorado law and operates as the primary consolidated entity. Villages, Ltd., a controlled 501(c)(3) nonprofit, is a blended component unit fully consolidated within Housing Catalyst's financial statements and ACFR. Housing Catalyst also manages housing assets owned by Wellington Community Housing under an intergovernmental services agreement.

Housing Catalyst's fiscal year begins January 1 and ends December 31. Housing Catalyst prepares an Annual Comprehensive Financial Report (ACFR) in conformance with GFOA standards.

Note on disregarded entities: Housing Catalyst maintains several single-member LLC disregarded entities that serve as general partner vehicles for LIHTC partnerships. These entities are tax-transparent and do not require separate audits or tax returns, but proposers should account for their existence when scoping audit procedures and partnership tax return preparation. A complete list will be provided to the selected firm at engagement kickoff.

B. SINGLE AUDIT

Housing Catalyst is required to undergo an annual Single Audit under Title 2 CFR Part 200 (Uniform Guidance). For the year ended December 31, 2025, Housing Catalyst reported total federal expenditures of approximately \$24.7 million, with major programs including the Section 8 Housing Choice Voucher Cluster and Emergency Housing Vouchers. The Larimer County Housing Authority (a blended component unit) is included within Housing Catalyst's Single Audit. HUD functions as the oversight agency.

Note on LIHTC partnerships and federal awards: Housing Catalyst lends HOME and CDBG funds to certain LIHTC partnerships via promissory notes. Because these federal funds flow through Housing Catalyst and are deployed as loans to the partnerships, the partnerships are not direct federal award recipients. The federal award relationship and any related compliance obligations remain with Housing Catalyst.

C. REAC VERIFICATION

The auditor is required to review Housing Catalyst's annual Financial Data Schedule (FDS) submission to HUD's Real Estate Assessment Center (REAC) to verify that the submitted financial data is consistent with the audited financial statements. This review shall be completed in time to support the September 30 annual submission deadline for Housing Catalyst, Larimer County Housing Authority, and Wellington Housing Authority.

D. ENTITY INVENTORY

SECTION 1: HOUSING CATALYST

Entity	Audit Scope	Notes
Housing Catalyst (includes Villages, Ltd. as blended component unit)	Financial statements + Single Audit (ACFR) GAS and Uniform Guidance	Villages, Ltd. fully consolidated; no separate audit
Larimer County Housing Authority (blended component unit)	Included within Housing Catalyst Single Audit	No separate audit report

Villages, Ltd. is a controlled 501(c)(3) nonprofit and blended component unit of Housing Catalyst, fully consolidated within the ACFR. No separate financial statement audit is performed. Villages, Ltd. owns and manages Remington Row, Plum Place, Village on Bryan, Village on Cowan, Village on Leisure, and Village on

Matuka. Villages, Ltd. also holds the limited partner interest in Village on Stanford and Village on Elizabeth, described in Section 2 below. The only separate filing obligation for Villages, Ltd. is its annual IRS Form 990.

SECTION 2: POST-YEAR 15 ENTITIES (LENDER-REQUIRED AUDITS)

Village on Stanford, LLLP and Village on Elizabeth, LLLP were originally developed as LIHTC projects and have completed their 15-year compliance period. Villages, Ltd. holds the limited partner interest in each; a Housing Catalyst wholly-owned LLC retains the general partner interest. Both entities carry loan obligations requiring separate annual audited financial statements and continue to file partnership tax returns as active LLLPs.

These audits are performed under GAAS. Yellow Book applicability is subject to individual lender requirements and will be confirmed at engagement kickoff.

Entity	Audit Scope	Notes
Village on Stanford, LLLP	Financial statements audit (GAAS; lender-required)	Form 1065 + Colorado Form 106
Village on Elizabeth, LLLP	Financial statements audit (GAAS; lender-required)	Form 1065 + Colorado Form 106

SECTION 3: WELLINGTON ENTITIES (OPTIONAL/AS-NEEDED)

Wellington Housing Authority (WHA) and Wellington Community Housing (WCH) are separate entities managed by Housing Catalyst under an intergovernmental agreement. Both share the same board of directors, which has authorized Housing Catalyst to procure audit services on an as-needed basis, typically on a two- to three-year cycle. Housing Catalyst will exercise these options at its discretion. If either entity's federal expenditures exceed the Uniform Guidance threshold in any year, an annual Single Audit becomes required regardless.

Entity	Audit Scope	Notes
Wellington Housing Authority	Financial statements + GAS (optional; as-needed)	No Single Audit currently required
Wellington Community Housing	Financial statements + GAS (optional; as-needed)	Form 990 (annual, regardless of audit cycle)

SECTION 4: LIHTC PARTNERSHIP ENTITIES

The following active LIHTC limited liability limited partnerships each require separate annual financial statement audits under GAAS (GAAP/FASB basis; Government Auditing Standards do not apply) and separate partnership tax returns. Village on Shields, LLC is a single partnership entity operating three physical properties — Cunningham Court, Richmond, and Windmill (320 combined units).

Entity	Audit Scope	Notes
Village on Shields, LLC (Cunningham, Richmond & Windmill)	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106
Mason Place, LLLP	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106
Oak 140, LLLP	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106
Redtail Ponds PSH, LLLP	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106
Village on Horsetooth, LLLP	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106
Village on Impala, LLLP	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106
Village on Plum, LLLP	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106
Village on Redwood, LLLP	Financial statements audit (GAAS/GAAP)	Form 1065 + Colorado Form 106

Additional entities may be created during the contract term. New audits and tax returns will be added by written amendment priced at the rates in the selected firm's fee schedule.

III. Scope of Services

A. AUDITING STANDARDS

The Housing Catalyst annual audit, Single Audit, and audits of the post-Year 15 and Wellington entities shall be performed in accordance with generally accepted auditing standards (GAAS) as established by the AICPA, Government Auditing Standards (2018 Revision) where applicable, Title 2 CFR Part 200 (Uniform Guidance) for the Housing Catalyst Single Audit, and applicable HUD requirements.

LIHTC partnership audits are performed under GAAS only, on a GAAP/FASB basis. Government Auditing Standards do not apply to the LIHTC partnerships.

B. REPORTS — HOUSING CATALYST

Following completion of the annual audit, the auditor shall issue:

1. Report on fair presentation of financial statements in conformity with GAAP, including an in-relation-to opinion on the Schedule of Expenditures of Federal Awards (SEFA)
2. Report on compliance and internal control over financial reporting under Government Auditing Standards
3. Report on compliance for each major program and on internal control over compliance under the Uniform Guidance (Single Audit)
4. Schedule of Findings and Questioned Costs
5. Management letter addressing control deficiencies below the significant deficiency threshold

The SEFA and Single Audit reports shall be issued as part of Housing Catalyst's ACFR. Housing Catalyst prepares the ACFR; the auditor reviews and provides opinions on the financial section. The ACFR must be completed for GFOA submission by June 30 each year. The auditor shall present annual audit results to the Audit and Finance Committee and the Board of Commissioners once per year.

C. REPORTS — POST-YEAR 15 ENTITIES, WELLINGTON ENTITIES, AND LIHTC PARTNERSHIPS

For Village on Stanford, Village on Elizabeth, and the Wellington entities (when exercised), the auditor shall issue a report on fair presentation of financial statements, a report on compliance and internal control under Government Auditing Standards as applicable, and a management letter. LIHTC partnership engagements are financial statement audits only and do not include GAS compliance reports.

D. TAX RETURN PREPARATION

- Villages, Ltd. — IRS Form 990
- Wellington Community Housing — IRS Form 990
- Village on Stanford, LLLP — IRS Form 1065 and Colorado Form 106
- Village on Elizabeth, LLLP — IRS Form 1065 and Colorado Form 106
- Each active LIHTC partnership — IRS Form 1065 and Colorado Form 106, including all required schedules

Draft returns shall be provided to Housing Catalyst management for review prior to filing.

E. REAC VERIFICATION

The auditor shall review Housing Catalyst's annual Financial Data Schedule (FDS) submission to HUD's Real Estate Assessment Center (REAC) to verify that the submitted financial data is consistent with the audited financial statements. Housing Catalyst staff prepare and submit the FDS; the auditor's role is to confirm accuracy against the audited financials. This review shall be completed in time to support the September 30 submission deadline for Housing Catalyst, Larimer County Housing Authority, and Wellington Housing Authority.

F. REPORTING OF IRREGULARITIES AND BOARD COMMUNICATION

The auditor shall immediately report in writing any irregularities, illegal acts, or indications thereof to the Board Chairperson and the Audit and Finance Committee Chair, CEO and CFO, except where the report implicates the CEO or CFO, in which case notification goes only to the Board Chairperson and AFC Chair. The auditor shall fulfill all board communication requirements under AU-C Section 260.

IV. Housing Catalyst Background

A. ORGANIZATION

Housing Catalyst was established in 1971 and serves low and moderate income households in Fort Collins and Larimer County, Colorado. As of December 31, 2025, Housing Catalyst's consolidated balance sheet (excluding LIHTC partnerships) reflects total assets of approximately \$135.4 million.

B. FINANCE OPERATIONS

Housing Catalyst's finance department is led by the Chief Financial Officer and consists of approximately ten staff. Financial reporting and accounting functions are centralized. The 2025 ACFR reflects total federal

expenditures of approximately \$24.7 million. Housing Catalyst uses Yardi Voyager as its primary accounting and property management platform and classifies its accounts as an enterprise fund using the accrual basis of accounting.

C. RETIREMENT PLANS

Housing Catalyst participates in the following deferred compensation plans administered by ICMA-RC:

- 401(a) Defined Contribution Plan — Housing Catalyst contributes 10% of employee compensation in lieu of Social Security; employees contribute 6.2%
- 457 Deferred Compensation Plan — optional employee pre-tax contributions

D. INTERNAL AUDIT

Housing Catalyst does not currently maintain an internal audit function.

E. PRIOR AUDIT REPORTS

No material weaknesses or significant deficiencies were identified in the Housing Catalyst FY2025 audit, and an unmodified opinion was issued. No findings were issued in the most recent audits for any related entities. Prior audit reports are available upon request from the point of contact.

V. Proposal Calendar and Deliverable Schedule

A. PROPOSAL CALENDAR

RFP Issued	June 13, 2026
Questions Due	June 20, 2026 5:00 PM MT
Responses to Questions	June 27, 2026
Proposals Due	July 11, 2026 5:00 PM MT
AFC Scoring	August 10, 2026
Oral Presentations	September 4, 2026
AFC Recommendation to BOD	September 14, 2026
Board Approval	September 18, 2026
Contract Execution Target	October 1, 2026

B. AUDIT AND TAX RETURN DEADLINES

The following deadlines apply to the first engagement year (fiscal year ending December 31, 2026). A similar schedule will be developed for subsequent years.

Entity / Deliverable	Audit Due	Tax Return Due
Housing Catalyst and Core Entities		
Housing Catalyst (includes Single Audit and ACFR)	June 30, 2027	N/A
REAC Verification (HC, LCHA, WHA)	Sept 30, 2027	N/A
Villages, Ltd.	N/A — consolidated in HC audit	July 15, 2027
Village on Stanford, LLLP	May 31, 2027	May 31, 2027
Village on Elizabeth, LLLP	May 31, 2027	May 31, 2027
Wellington Community Housing (if exercised)	May 31, 2027	July 15, 2027
Wellington Housing Authority (if exercised)	May 31, 2027	N/A
LIHTC Partnerships		
Village on Shields, LLC	Feb 28, 2027	Feb 28, 2027
Mason Place, LLLP	Feb 28, 2027	Feb 28, 2027
Oak 140, LLLP	Feb 28, 2027	Feb 28, 2027
Redtail Ponds PSH, LLLP	Feb 28, 2027	Feb 28, 2027
Village on Horsetooth, LLLP	Feb 28, 2027	Feb 28, 2027
Village on Impala, LLLP	Feb 28, 2027	Feb 28, 2027
Village on Plum, LLLP	Feb 28, 2027	Feb 28, 2027
Village on Redwood, LLLP	Feb 28, 2027	Feb 28, 2027

C. REPORTING

Entrance conferences, interim check-ins, and exit conferences shall be scheduled at mutually agreed times. The auditor shall present annual audit results to both the Audit and Finance Committee and the Board of Commissioners once per year. Final audit reports and tax returns shall be delivered to Tonya Frammolino, CFO, at 1715 W. Mountain Ave., Fort Collins, CO 80521. Housing Catalyst requires a signed electronic copy and five hard copies of each audit report, and an electronic copy of each tax return.

VI. Assistance to Be Provided

A. STAFF ASSISTANCE

Finance department staff and management will be available to provide information, documentation, and explanations. The preparation of confirmations is the responsibility of the auditor.

B. SCHEDULES PREPARED BY HOUSING CATALYST

Trial balances — LIHTC partnerships	January 25 of audit year
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Financial statements — LIHTC partnerships	January 31 of audit year
Trial balances — HC, LCHA, Wellington Community Housing	March 31 of audit year
Financial statements — HC, LCHA, Wellington Community Housing	April 30 of audit year
Schedules requested by auditor	Start of field work for each entity

C. WORK AREA AND SYSTEMS

Housing Catalyst will provide reasonable workspace and access to photocopying facilities. Housing Catalyst uses Yardi Voyager for accounting and property management; system access will be coordinated at engagement kickoff.

VII. Proposal Requirements

A. POINT OF CONTACT AND INQUIRIES

Contact	Tonya Frammolino, Chief Financial Officer
Email	tframmolino@housingcatalyst.com
Address	Housing Catalyst 1715 W. Mountain Ave., Fort Collins, CO 80521

Contact with Housing Catalyst personnel other than the point of contact may be grounds for elimination from the selection process.

B. WHAT TO SUBMIT

Proposals must be received by 5:00 PM MT on July 11, 2026. Submit proposals electronically in PDF format to tframmolino@housingcatalyst.com. Each proposal shall consist of:

1. Technical Proposal — addressing all items in Section VII.C; no pricing information
2. Fee Proposal — all pricing submitted as a separate clearly labeled PDF attachment using the format in Appendix D

Housing Catalyst will evaluate technical proposals independently before opening fee proposals.

C. TECHNICAL PROPOSAL CONTENTS

The Technical Proposal shall address each of the following. No pricing shall appear in the Technical Proposal.

1. Independence — Affirmative statement of independence from Housing Catalyst and all related entities as defined by GAAS and Government Auditing Standards (2018). List any professional relationships with Housing Catalyst or related entities in the past five years and explain why they do not constitute a conflict of interest.
2. License to Practice — Affirmative statement that the firm and all assigned key professional staff are licensed to practice as CPAs in Colorado.
3. Firm Qualifications — Size of firm, governmental audit staff, office location performing the work, and staff assigned. Submit the most recent external quality control review report, including whether it covered government engagements. Note any federal or state reviews or disciplinary actions in the past three years.
4. Engagement Team — Identify engagement partners, managers, and supervisory staff. Confirm CPA licensure in Colorado, note relevant government auditing experience and CPE for the past three years, and describe how staff continuity will be maintained over the contract term.
5. Relevant Experience — List the most significant engagements (up to five) with public housing authorities or similar government entities in the past five years, including LIHTC partnership audit experience.
6. Proposed Approach — Describe audit methodology, proposed segmentation, staffing hours by segment, sampling approach, use of data analytics, and approach to documenting internal controls.
7. Anticipated Challenges — Identify any challenges specific to Housing Catalyst's entity structure or portfolio complexity, and how the firm would address them.
8. Diversity and Inclusion — Describe the firm's practices and any efforts to engage small, minority-owned, or women-owned subcontractors.
9. Sample Report Formats — Include samples of audit reports typically issued for government and LIHTC engagements.

D. FEE PROPOSAL

The Fee Proposal shall include fixed pricing for all three initial engagement years (FY2026, FY2027, FY2028) for each entity or service in the format provided in Appendix D. All pricing is all-inclusive and covers direct costs, indirect costs, and out-of-pocket expenses. Travel, lodging, and subsistence will be reimbursed at prevailing federal rates and should be reflected in the fixed price.

Optional engagement pricing for Wellington Housing Authority and Wellington Community Housing audits shall be priced separately on a per-engagement basis.

VIII. Evaluation Procedures

A. PROCESS

Each member of the Auditor Selection Committee will independently score each Technical Proposal before fee proposals are reviewed. The full committee will then meet to discuss scores and arrive at composite technical scores. Firms with unacceptably low technical scores may be eliminated before fee proposals are opened. Following technical scoring, fee proposals will be reviewed and price points added to technical scores.

B. MANDATORY REQUIREMENTS (PASS/FAIL)

- Firm is independent of Housing Catalyst and all related entities
- Firm is licensed to practice as a CPA firm in Colorado
- Firm has no disqualifying conflict of interest

- Firm submits a copy of its most recent external quality control review
- Proposal complies with the submission requirements of this RFP

C. TECHNICAL SCORING (MAXIMUM 20 POINTS)

Expertise and Experience (Maximum 10 Points)

- Government auditing experience and public housing authority familiarity
- LIHTC audit and tax return experience
- Quality and continuity of the proposed engagement team

Proposed Approach (Maximum 10 Points)

- Adequacy of staffing plan and timeline for Housing Catalyst's entity structure
- Quality of audit methodology and sampling approach
- Demonstrated understanding of Housing Catalyst's portfolio complexity

D. PRICING (MAXIMUM 5 POINTS)

Cost will not be the primary factor in selection. Technical quality, demonstrated experience, and proposed approach carry greater weight. The maximum price score will be awarded to the lowest total three-year fixed price; proportional scores will be assigned to other proposers.

E. ORAL PRESENTATIONS

The Auditor Selection Committee may request oral presentations from finalists. Not all firms may be invited to present.

F. FINAL SELECTION

The Board of Commissioners will select the firm based on the AFC recommendation. Housing Catalyst reserves the right to reject any or all proposals and to use ideas from any proposal regardless of whether it is selected.

Appendices

APPENDIX A — PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section III of this RFP.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX B — PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with all applicable State of Colorado laws governing the authority of out-of-state corporations to conduct business in Colorado.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing prudent coverage for the willful or negligent acts or omissions of any officers, employees, or agents.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without prior written permission of Housing Catalyst.
- D. Proposer warrants that all information provided in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C — HUD FORMS

The following HUD forms are required and available upon request from the point of contact:

- HUD-5369-C: Certifications and Representations of Offerors
- HUD-5369-B: Instructions to Offerors Non-Construction
- HUD-5370-C: General Conditions for Non-Construction Contracts

APPENDIX D — FEE PROPOSAL FORMAT

Submit pricing using the format below or a substantially similar format. Fixed pricing is required for all three initial engagement years. Rates may not be presented as a general percentage of standard rates or as a gross deduction from a total. Out-of-pocket expenses are included in all-inclusive fixed pricing; reimbursement for travel, lodging, and subsistence will be at prevailing federal rates.

Entity / Service	FY2026	FY2027	FY2028	Notes
Housing Catalyst				
Housing Catalyst annual audit (includes Single Audit and ACFR)				
Larimer County Housing Authority (included in HC audit)				
Villages, Ltd. and Related Entities				
Villages, Ltd. — Form 990				
Village on Stanford, LLLP — lender-required audit				
Village on Stanford, LLLP — Form 1065 + Colorado Form 106				
Village on Elizabeth, LLLP — lender-required audit				
Village on Elizabeth, LLLP — Form 1065 + Colorado Form 106				
Wellington Community Housing — Form 990				<i>Annual</i>
Wellington Community Housing — audit (optional)				<i>Per engagement if exercised</i>
Wellington Housing Authority — audit (optional)				<i>Per engagement if exercised</i>
LIHTC Partnerships — Audits				
Village on Shields, LLC				
Mason Place, LLLP				
Oak 140, LLLP				
Redtail Ponds PSH, LLLP				
Village on Horsetooth, LLLP				
Village on Impala, LLLP				
Village on Plum, LLLP				
Village on Redwood, LLLP				
LIHTC Partnerships — Tax Returns (Form 1065 + Colorado Form 106)				
Village on Shields, LLC				
Mason Place, LLLP				

Entity / Service	FY2026	FY2027	FY2028	Notes
Oak 140, LLLP				
Redtail Ponds PSH, LLLP				
Village on Horsetooth, LLLP				
Village on Impala, LLLP				
Village on Plum, LLLP				
Village on Redwood, LLLP				
Hourly Rates — Out-of-Scope Services				
Partner				
Manager				
Supervisor				
Staff				