JOHNSON KIGHTLINGER & COMPANY

ATTENTION, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

TABLE OF CONTENTS

ATTENTION, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2017 AND 2016

	2017	2016
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 287,762	$ 204,842
Contributions receivable	1,667	73,434
Accounts receivable	64,276	54,552
Prepaid expense	-	5,100
Total current assets	353,705	337,928
PROPERTY AND EQUIPMENT, NET (Note 2)	681,251	738,440
OTHER ASSETS		
Investments (Note 3)	584,377	402,735
TOTAL ASSETS	$ 1,619,333	$ 1,479,103
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 3,983	$ 10,395
Accrued payroll liabilities	83,645	44,318
Total current liabilities	87,628	54,713
COMMITMENTS (Note 7)		
NET ASSETS		
Unrestricted	1,505,038	1,353,456
Temporarily restricted (Note 6)	26,667	70,934
Total net assets	1,531,705	1,424,390
TOTAL LIABILITIES AND NET ASSETS	$ 1,619,333	$ 1,479,103

ATTENTION, INC.
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2017

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Public support			
Grants	$ 545,471	$ -	$ 545,471
Contributions	516,932	35,000	551,932
In-kind donations	99,318	-	99,318
Total public support	1,161,721	35,000	1,196,721
Revenue			
Program service fees	463,499	-	463,499
Investment income, net (Note 3)	13,254	-	13,254
Change in value of endowment investments	5,399	-	5,399
Total revenue	482,152	-	482,152
Special events			
Contributions	481,129	-	481,129
Direct cost of benefits to donors	(109,994)	-	(109,994)
Special events, net	371,135	-	371,135
Net assets released from restrictions			
Released from time restrictions	79,267	(79,267)	-
Total revenue and support	2,094,275	(44,267)	2,050,008
EXPENSES			
Program services	1,429,499	-	1,429,499
Management and general	145,788	-	145,788
Fundraising	367,406	-	367,406
Total expenses	1,942,693	-	1,942,693
CHANGE IN NET ASSETS	151,582	(44,267)	107,315
NET ASSETS - BEGINNING OF YEAR	1,353,456	70,934	1,424,390
NET ASSETS - END OF YEAR	$ 1,505,038	$ 26,667	$ 1,531,705

ATTENTION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Public support			
Grants/trusts/foundations	$ 542,906	$ 88,434	$ 631,340
Contributions	426,658	-	426,658
In-kind donations	84,969	-	84,969
Total public support	1,054,533	88,434	1,142,967
Revenue			
Program service fees	447,263	-	447,263
Investment income, net (Note 3)	5,411	-	5,411
Change in value of endowment investments	1,813	-	1,813
Total revenue	454,487	-	454,487
Special events			
Contributions	390,550	-	390,550
Direct cost of benefits to donors	(71,366)	-	(71,366)
Special events, net	319,184	-	319,184
Net assets released from restrictions			
Released from time restrictions	47,500	(47,500)	-
Total released from restrictions	47,500	(47,500)	-
Total revenue and support	1,875,704	40,934	1,916,638
EXPENSES			
Program services	1,278,487	-	1,278,487
Management and general	135,434	-	135,434
Fundraising	416,497	-	416,497
Total expenses	1,830,418	-	1,830,418
Loss on asset dispositions	1,205	-	1,205
CHANGE IN NET ASSETS	44,081	40,934	85,015
NET ASSETS - BEGINNING OF YEAR	1,309,375	30,000	1,339,375
NET ASSETS - END OF YEAR	$ 1,353,456	$ 70,934	$ 1,424,390

ATTENTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Program Services	Management and General	Fund Raising	Total
EMPLOYEE EXPENSES				
Salaries	$ 829,626	$ 78,478	$ 213,012	$ 1,121,116
Payroll taxes	73,517	6,954	18,876	99,347
Health insurance	30,117	2,848	7,733	40,698
Employer retirement match	8,401	796	2,155	11,352
Workers compensation	10,237	5,118	5,119	20,474
Awards and recognition	6,978	1,798	1,797	10,573
Recruitment and training	5,644	1,453	1,454	8,551
Other	1,351	349	349	2,049
	965,871	97,794	250,495	1,314,160
DIRECT PROGRAM EXPENSES				
Food and cleaning supplies	27,340	-	-	27,340
Recreation and education	9,974	-	-	9,974
Contract services	108,375	-	-	108,375
Transportation	33,057	-	-	33,057
Other	110,234	-	-	110,234
	288,980	-	-	288,980
OCCUPANCY EXPENSES				
Rent	7,650	3,825	3,825	15,300
Repairs	12,138	1,655	-	13,793
Insurance	9,814	4,907	4,907	19,628
Telephone and utilities	32,250	4,398	-	36,648
Depreciation and amortization	45,751	5,719	5,719	57,189
	107,603	20,504	14,451	142,558
OTHER EXPENSES				
Bank and credit card fees	-	-	13,128	13,128
Professional services	17,594	8,797	8,796	35,187
Computer supplies and maintenance	18,622	4,797	4,796	28,215
Insurance	1,269	635	634	2,538
Marketing	8,804	4,143	38,842	51,789
Office expense	17,325	8,662	8,663	34,650
Direct mail and fundraising expense	-	-	26,914	26,914
Volunteer program	3,431	456	687	4,574
	67,045	27,490	102,460	196,995
	$ 1,429,499	$ 145,788	$ 367,406	$ 1,942,693

ATTENTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Program Services	Management and General	Fund Raising	Total
EMPLOYEE EXPENSES				
Salaries	$ 745,792	$ 70,548	$ 191,487	$ 1,007,827
Payroll taxes	65,303	6,177	16,767	88,247
Health insurance	36,756	3,477	9,437	49,670
Workers compensation	9,799	4,900	4,900	19,599
Awards and recognition	6,008	1,547	1,547	9,102
Recruitment and training	4,587	1,182	1,182	6,951
Other	671	172	173	1,016
	868,916	88,003	225,493	1,182,412
DIRECT PROGRAM EXPENSES				
Food and cleaning supplies	26,711	-	-	26,711
Recreation and education	12,554	-	-	12,554
Contract services	133,669	-	-	133,669
Transportation	23,616	-	-	23,616
Other	42,408	-	-	42,408
	238,958	-	-	238,958
OCCUPANCY EXPENSES				
Rent	7,990	3,995	3,995	15,980
Repairs	15,335	2,091	-	17,426
Insurance	8,657	4,328	4,328	17,313
Telephone and utilities	31,106	4,242	-	35,348
Depreciation and amortization	44,565	5,571	5,571	55,707
	107,653	20,227	13,894	141,774
OTHER EXPENSES				
Bank and credit card fees	-	-	13,603	13,603
Professional services	26,267	13,133	13,134	52,534
Computer supplies and maintenance	11,156	2,873	2,874	16,903
Investment fees	-	-	1,697	1,697
Insurance	1,150	575	575	2,300
Marketing	11,191	5,266	49,372	65,829
Office expense	9,803	4,902	4,902	19,607
Direct mail and fundraising expense	-	-	90,276	90,276
Volunteer program	3,393	455	677	4,525
	62,960	27,204	177,110	267,274
	$ 1,278,487	$ 135,434	$ 416,497	$ 1,830,418

ATTENTION, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 107,315	$ 85,015
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	57,189	55,707
Change in value of endowment investments	5,399	1,813
Realized and unrealized gains on investments	5,054	2,211
Change in operating assets:		
Receivables	62,043	(65,810)
Prepaid expense	5,100	(4,100)
Change in operating liabilities:		
Accounts payable and accrued liabilities	32,915	(171)
Net cash from operating activities	275,015	74,665
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investments, net	(192,095)	(166,292)
Proceeds from sale of assets	-	(2,977)
Purchases of property & equipment	-	(47,308)
Net cash from investing activities	(192,095)	(216,577)
NET CHANGE IN CASH	82,920	(141,912)
CASH - BEGINNING OF YEAR	204,842	346,754
CASH - END OF YEAR	$ 287,762	$ 204,842
NON-CASH TRANSACTIONS		
Donated materials and services (Note 7)	$ 99,318	$ 84,969

See Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization
Attention, Inc. (doing business as Attention Homes) ("the Organization") was incorporated on August 30, 1966, in the State of Colorado. The mission of Attention Homes is to provide life-changing resources to youth in crisis. The Organization is a safe resource for youth in crisis providing shelter, structure and access to crucial services so that homeless and displaced youth can become stable independent members of our community.

The Organization has two programs for at-risk youth: Runaway and Homeless Youth (RHY) and Adolescent Residential Care (RES). These two programs are operated independently at two separate facilities, Broadway House and Chase House, both located in Boulder, Colorado and serve adolescents and young adults from the Boulder/Denver metro area. The programs offer a combination of services to youth who are abused, neglected, recovering, homeless, runaway, and delinquent and/or are from families in crisis. Services are provided to low-income youth regardless of their or their families' ability to pay.

Youth in the care of Attention Homes receive the following core services: safety, stability, security and supervision in a highly structured home-like setting; healthy meals and shelter; individual case management, and in-house groups; access to accredited education, recreational activities, community service projects, as well as medical, dental and mental health care; life skills lessons and positive adult role models; support in accessing employment; and a team of experienced counselors, clinicians, volunteers, county case workers and other service providers helping youth move through their troubles and toward treatment goals and self-sufficiency.

The RHY program is operated in the Broadway House facility. This program provides street outreach, day drop-in and emergency shelter services to homeless youth ages 12 to 24. The goal of this program is to reduce youth homelessness through building trust and establishing relationships with them and increasing access to services that move teens from living on the streets or in shelters toward stable, long-term housing and/or family reunification.

The RES program is facilitated at Chase House. This program operates three tracks: respite/extended care, sober living, and transitional living for youth ages 12 to 18. The goals of this program are to provide abused, neglected, delinquent, troubled and/or recovering teens with temporary residential care and treatment services to help them transition through their crisis and to a long-term and safe placement or emancipation. All placements come through the child welfare system.

Funding for the organization's operations comes from service contracts, federal, state and local government grants, private foundations, individuals, service clubs, faith communities, businesses and special events.

Basis of Accounting and Presentation
The Organization reports its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. The definition of each class is as follows:

- <u>Unrestricted net assets</u> – Net assets that are generally not subject to donor-imposed restrictions. In general, the unrestricted net assets of the Organization may be used at the discretion of the Organization's management and board of directors to support the Organizations purposes, operations and mission.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting and Presentation (Continued)

- Temporarily restricted net assets – Net assets that are subject to donor-imposed restrictions that may or will be met either through actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from purpose restrictions.

- Permanently restricted net assets – Net assets that are subject to donor-imposed restrictions that are maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for specific purposes. As of September 30, 2017, the Organization had no permanently restricted net assets.

The Organization does not imply time restrictions on donations of long-lived assets (property, plant, and equipment) in the absence of a donor-specified period over which the asset must be used, or for gifts of other assets that are restricted to the acquisition of long-lived assets.

In 2016, the Organization changed their year end from December 31 to September 30. The fiscal year end aligns us with the federal government's fiscal year end and allows our strongest fundraising quarter (October to December) to be the first quarter of our fiscal year rather than the last. This will provide more flexibility should market conditions demand a shift in spending mid-year.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of support, revenue, expenses, and distributions during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers money market funds and all highly liquid investments purchased or donated with maturities of three months or less to be cash equivalents.

Accounts Receivable

Accounts Receivable represent amounts billed for services provided to program participants and balances of grants awarded to the Organization for capital improvements and are carried at their estimated collectible amounts. No allowance for uncollectible accounts has been provided in the accompanying financial statements, as management believes that all receivable balances are fully collectible.

Contributions Receivable (Promises to Give)

Contributions receivable consist of unconditional promises to give that are expected to be received within one year and are recorded at net realizable value. The Organization uses the allowance method to determine the collectability of contributions receivable, taking into account its relationship with the donor, the donor’s past history of making timely payments, and the donor’s overall creditworthiness. At September 30, 2017 management believed all contributions to be fully collectible. Therefore, no uncollectible allowance is included in the accompanying financial statements. The contributions receivable balances in the accompanying statements of financial position are all due in less than one year.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments
All investments in marketable equity securities are reported at fair values, with realized and unrealized gains reported in the statement of activities.

Property and Equipment
All property and equipment is stated at cost or estimated fair value if donated. The Organization capitalizes all assets with a unit cost greater than $500. Property and equipment is depreciated over the following estimated useful lives using the straight-line method:

	Estimated useful lives
Buildings	25 - 30 years
Land improvements	15 years
Furniture, equipment and autos	3 - 5 years

The Organization periodically evaluates the potential impairments of its long-lived assets. When it is determined the carrying value of long-lived assets may not be recoverable based upon the existence of one or more indicators of impairment, the Organization evaluates the projected undiscounted cash flows relating to the assets. If these cash flows are less than the carrying value of these assets, the Organization measures the impairment using discounted cash flows or other methods of determining fair value. There were no such impairments at September 30, 2017.

Revenue Recognition
Contributions and grants are recorded at fair value at the date of receipt and as unrestricted or temporarily restricted support, depending on the existence or nature of any donor restrictions. Amounts received that are restricted by the donor for specific purposes, or are designated for future periods are reported as increases in temporarily restricted net assets.

A donor restriction expires when a stipulated time restriction ends, when an unconditional promise with an implied time restriction is collected, or when a purpose restriction is accomplished. Upon expiration, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions.

Temporarily Restricted Net Assets and Net Assets Released from Restrictions
Special purpose donations that are to be used only for the purpose, or the time frame, specifically designated by the donor are recorded as increases in temporarily restricted net assets. When a purpose restriction is accomplished or a time restriction has lapsed, temporarily restricted net assets are reclassified to unrestricted net assets and reported as net assets released from restrictions.

Donated Services and Materials (In-Kind)
Donated services are recorded at the fair value of the services received. Contributed services are recognized if the services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals processing those skills, and would typically need to be purchased if not provided by donation. Donated materials are recorded at fair value at the date of donation.

A significant portion of the Organization functions are conducted by unpaid volunteers and is not reflected in the accompanying financial statements because the particular tasks performed by volunteers do not meet the criteria for recognition.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Property (In-Kind)
Donations of property are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use are reported as temporarily restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Functional Allocation of Expenses
The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain expenses have been allocated among the programs and supporting services benefited. Management and general expense includes costs not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Fair Value Measurements
Fair value measurements of assets and liabilities may be carried out using:

- Quoted prices in active markets for identical assets (Level 1),
- Significant other observable inputs (Level 2), or
- Significant unobservable inputs (Level 3).

Assets and liabilities measured at fair value were all measured on a recurring basis using Level 1 inputs and consisted of the following at September 30:

Assets measured on a recurring basis:	2017	2016
Cash equivalent - money market funds	$ 82,233	$ 83,009
Investments	584,377	402,735
	$ 666,610	$ 485,744

Income Taxes
The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has no unrelated business income. The Organization has taken no tax positions it believes are unlikely to be upheld, or that might jeopardize its tax-exempt status, if examined by taxing authorities with full knowledge of all relevant information.

Accordingly, no provision for income taxes is included in the accompanying financial statements. Should its tax-exempt status be challenged in the future, all years since inception could be subject to review by the IRS. The Organization's federal information returns (Forms 990) for 2017, 2016 and 2015 are subject to examination by the IRS, generally for three years after they were filed.

Concentration of Credit Risk
Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash deposits and investments held at a brokerage firm.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentration of Credit Risk (Continued)
The Organization manages deposit credit risk by placing its cash and money market accounts with commercial banks insured by the Federal Deposit Insurance Corporation (FDIC) and manages investments credit risk by using brokerage firms insured by the Securities Investor Protection Corporation (SIPC). In the ordinary course of business, balances may exceed FDIC and SIPC insurance limits. However, the Organization does not expect any losses from this exposure.

Concentration of Revenue Sources
Attention Homes receives a significant portion of their revenue from federal, state, and local government agencies. In 2017 and 2016, revenue from such agencies totaled 40% and 45%, respectively.

Subsequent Events
Management has evaluated all subsequent events through the date of the accompanying independent auditors' report, which is the date the financial statements were available to be issued.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at September 30:

	2017	2016
Land and building	$ 1,114,221	$ 1,114,221
Vehicles	26,278	26,278
Furniture and equipment	181,560	181,560
	1,322,059	1,322,059
Less: accumulated depreciation	(640,808)	(583,619)
	$ 681,251	$ 738,440

NOTE 3 - INVESTMENTS

The Organization's investments, including the endowment fund described in Note 4, consist of publicly traded equity and debt securities at September 30:

	2017	2016
Equity securities	$ 344,417	$ 241,641
Debt securities	239,960	161,094
	$ 584,377	$ 402,735

NOTE 3 – INVESTMENTS (Continued)

The Organization's gains and losses on investments (other than the endowment fund) consisted of the following:

	2017	2016
Dividend and interest income	$ 8,200	$ 3,200
Realized and unrealized gains	5,054	2,211
	$ 13,254	$ 5,411

NOTE 4 – BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

During 1998, the Organization entered into an agreement with The Community Foundation serving Boulder County ("The Foundation"). The agreement established a designated agency endowment fund to be known as the Judge Horace B. Holmes Attention Homes Endowment (the "Fund") within The Foundation with the intention that its net income be distributed at least annually to the Fund's beneficiary, Attention Homes. The Foundation has been granted variance power permitting the Board of Trustees of the Foundation to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to a specified organization if, in the sole judgment of the Board, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with charitable needs of the community served. For the years ended 2017 and 2016, there have been no distributions from the Endowment Fund and the Organization has requested that all of the Fund's net income be reinvested in the Fund.

The Foundation invests in marketable debt and equity securities, primarily in assets yielding a combination of income and long-term growth. The Foundation periodically distributes income earned on the Fund, subject to the Foundation's spending policy. The Fund is recorded as a beneficial interest in assets held by the Foundation on the accompanying statements of financial position.

Fund activity and balances consisted of the following in the years ending September 30:

	2017	2016
Beginning balance	$ 63,639	$ 61,086
Dividend and interest income	1,353	848
Net realized and unrealized gains	5,054	2,417
Investment fees	(1,008)	(712)
Ending balance	$ 69,038	$ 63,639

NOTE 5 – LINE OF CREDIT

The Organization has a revolving line of credit (the line) in the amount of $175,000 with a commercial bank. The variable interest rate on this line is calculated using a rate of 3.75% over the 1-Month LIBOR interest rate (4.99% at September 30, 2017). The maturity date is June 14, 2018 and the line is collateralized by real property. At September 30, 2017 and 2016, no borrowings were outstanding under this line.

NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consisted of the following at September 30:

	2017	2016
Promises to give	$ 1,667	$ 70,934
Specific programs	25,000	-
	$ 26,667	$ 70,934

Net asset released from restrictions were as follows for the years ended September 30:

	2017	2016
Promises to give - cash received	$ 79,267	$ 47,500

NOTE 7 – IN-KIND DONATIONS

The Organization recognized in-kind revenue and expense for donated goods and services, as follows:

	2017	2016
Services	$ 24,088	$ 8,200
Food and supplies	75,230	76,769
	$ 99,318	$ 84,969

NOTE 8 – COMMITMENTS

The Organization had entered into a noncancellable operating lease for office space in Boulder, Colorado. The lease terminated on July 31, 2017. The Organization continued to rent the office space from the lessor on a month to month basis. Rent expense for 2017 totaled $15,300.

NOTE 9 – RETIREMENT PLAN

The Organization sponsors a tax-deferred annuity plan qualified under section 403(b) of the Internal Revenue Code (the Plan). Eligible employees may make contributions to the Plan up to a maximum allowed under the Internal Revenue Code. The Organization may elect a discretionary match to employees. The Organization made $11,352 and $0 contributions to the Plan in 2017 and 2016, respectively.

NOTE 10 – PERMANENT HOUSING DEVELOPMENT

During 2016 and 2017, the Organization received the following grant awards to support the development of a permanent supportive housing complex in Boulder, CO:

- Boulder County Worthy Cause Funds: $1,250,000
- City of Boulder/Division of Housing: $2,200,000
- Colorado Department of Local Affairs/Division of Housing: $400,000

NOTE 10 – PERMANENT HOUSING DEVELOPMENT (Continued)

As of September 30, 2017, the project was still in the planning phase and, therefore, the awards had no impact on the accompanying financial statements. Construction of the project began in January, 2018 with expected completion in late spring, 2019.

The housing complex will be financed, constructed, and managed by a Colorado limited partnership, Attention Homes Residences, LP (the Partnership). The Partnership was formed December 27, 2017. The Partnership will build a 40-unit complex on ground leased by First United Methodist Church of Boulder at 1440 Pine Street in Boulder, Colorado.

The partnership agreement was entered into by the following entities:

- Attention Homes GP, LLC, a Colorado limited liability company, serving as Managing General Partner,
- Source Housing LLC, a Colorado limited liability company, serving as Administrative General Partner,
- NEF/Capital One, Limited Partner, and
- Boulder Housing Partners as a Special Limited Partner.

Attention, Inc. created Source Housing, LLC to serve as the Administrative General Partner for the Partnership. Attention, Inc. will be the service provider at the housing complex. The housing complex will include new administrative offices for Attention, Inc. In addition, a grab-and-go social enterprise cafe will be leased by Attention, Inc. in partnership with a local restaurant owner.