Omega Development Co., LLC

3281 NC Hwy 5
Aberdeen, NC 28315

GA – General Contractor’s License – Lic# GCC0002357
NC - General Contractor’s License – Lic# 45363
SC – General Contractor’s License – Lic# G101308
VA – General contractor’s License – Lic# 2705048738
TN – General Contractor’s License – Lic# 62773

Omega Development Co.

David Lane
(910) 944-4925 Office
(910) 944-4925 Fax
(910) 724-3361 Cell

3281 NC Highway 5
Aberdeen, NC 28315
david.lane@omegatowers.com

North Carolina HUB Certified Business
August 14, 2018

Alex Carmichael
Town of Montreat
Town Administrator
P.O. Box 423
Montreat, NC 28757

Re: Town Hall Design-Build Project Number 2018-004

Mr. Carmichael,

For your review you will find qualifications for Omega Development GC and John Heckethorn Architecture, PLLC; for consideration to design-build of Montreat's new Town Hall. Over the years we have worked together on numerous projects; currently Omega is building The Academy of Moore School, John is the architect for this 2.6-million-dollar project.

After your review we would welcome meeting and welcome constructing a project that will meet your needs and budget.

Regards,

David Lane

North Carolina HUB Zone Certified Business
Contractor's Qualification Statement

The Undersigned certifies under oath that the information provided herein is true and sufficiently complete so as not to be misleading.

SUBMITTED TO: Town of Montreat, Alex Carmichael
ADDRESS: 1210 Montreat Road; Black Mountain, NC  28711
SUBMITTED BY: Omega Development Co., LLC
NAME: David Lane
ADDRESS: 3281 NC Hwy 5; Aberdeen, NC  28315

PRINCIPAL OFFICE:
[ ] Corporation
[ ] Partnership
[ ] Individual
[ ] Joint Venture
[X ] Other Limited Liability Corporation

NAME OF PROJECT: (if applicable) Town Hall Design Build Project  Project# 2018-004

TYPE OF WORK: (file separate form for each Classification of Work)
[X ] General Construction
[ ] HVAC
[ ] Electrical
[ ] Plumbing
[ ] Other: (Specify)

§ 1 ORGANIZATION
§ 1.1 How many years has your organization been in business as a Contractor? 20 years

§ 1.2 How many years has your organization been in business under its present business name? 20 years

§ 1.2.1 Under what other or former names has your organization operated? N/A

§ 1.3 If your organization is a corporation, answer the following:
§ 1.3.1 Date of incorporation: 12/1998
§ 1.3.2 State of incorporation: Oklahoma
§ 1.3.3 President's name: Tom Freeman
§ 1.3.4 Vice-president's name(s) Trent Freeman

§ 1.3.5 Secretary's name: N/A
§ 1.3.6 Treasurer's name: n/A

§ 1.4 If your organization is a partnership, answer the following:
§ 1.4.1 Date of organization: N/A
§ 1.4.2 Type of partnership (if applicable): N/A
§ 1.4.3 Name(s) of general partner(s) N/A

§ 1.5 If your organization is individually owned, answer the following:
§ 1.5.1 Date of organization: N/A
§ 1.5.2 Name of owner: N/A

§ 1.6 If the form of your organization is other than those listed above, describe it and name the principals: N/A

§ 2 LICENSING
§ 2.1 List jurisdictions and trade categories in which your organization is legally qualified to do business, and indicate registration or license numbers, if applicable.

GA General Contractor's License - Lic# GCCCO0002357
NC General Contractor's License - Lic# 45363
SC General Contractor's License - Lic# G101308
TN General Contractor's License - Lic# 62773
VA General Contractor's License - Lic# 2705048738

§ 2.2 List jurisdictions in which your organization's partnership or trade name is filed. N/A

§ 3 EXPERIENCE
§ 3.1 List the categories of work that your organization normally performs with its own forces.

General Construction

§ 3.2 Claims and Suits. (If the answer to any of the questions below is yes, please attach details.)
§ 3.2.1 Has your organization ever failed to complete any work awarded to it?

No

§ 3.2.2 Are there any judgments, claims, arbitration proceedings or suits pending or outstanding against your organization or its officers?

No
§ 3.2.3 Has your organization filed any law suits or requested arbitration with regard to construction contracts within the last five years?

No

§ 3.3 Within the last five years, has any officer or principal of your organization ever been an officer or principal of another organization when it failed to complete a construction contract? (If the answer is yes, please attach details.)

No

§ 3.4 On a separate sheet, list major construction projects your organization has in progress, giving the name of project, owner, architect, contract amount, percent complete and scheduled completion date.

§ 3.4.1 State total worth of work in progress and under contract:

§ 3.5 On a separate sheet, list the major projects your organization has completed in the past five years, giving the name of project, owner, architect, contract amount, date of completion and percentage of the cost of the work performed with your own forces.

§ 3.5.1 State average annual amount of construction work performed during the past five years:

§ 3.6 On a separate sheet, list the construction experience and present commitments of the key individuals of your organization.

§ 4 REFERENCES
§ 4.1 Trade References:

Superior Cranes, Inc.; PO Box 2371; Rockingham, NC 28380; 910-997-7700

Tessco Inc.; PO Box 102885; Atlanta, GA 30368; 800-472-7373

§ 4.2 Bank References:

Bank of Oklahoma
Lou Mobley
920 N. May Ave.; Oklahoma City, OK 73112
405-936-3983

§ 4.3 Surety:
§ 4.3.1 Name of bonding company:

North American Specialty Insurance Co.

§ 4.3.2 Name and address of agent:

BB&T Insurance Services, Inc.
4309 Emperor Blvd; Suite 300
Durham, NC 27703

§ 5 FINANCING

§ 5.1 Financial Statement.

§ 5.1.1 Attach a financial statement, preferably audited, including your organization's latest balance sheet and income statement showing the following items:

- Current Assets (e.g., cash, joint venture accounts, accounts receivable, notes receivable, accrued income, deposits, materials inventory and prepaid expenses);
- Net Fixed Assets;
- Other Assets;
- Current Liabilities (e.g., accounts payable, notes payable, accrued expenses, provision for income taxes, advances, accrued salaries and accrued payroll taxes);
- Other Liabilities (e.g., capital, capital stock, authorized and outstanding shares par values, earned surplus and retained earnings).

§ 5.1.2 Name and address of firm preparing attached financial statement, and date thereof:

HBC CPAs and Advisors
9905 N. May Ave
Oklahoma City, OK 73120
May 9, 2017

§ 5.1.3 Is the attached financial statement for the identical organization named on page one?

Yes

§ 5.1.4 If not, explain the relationship and financial responsibility of the organization whose financial statement is provided (e.g., parent-subsidiary).

N/A

§ 5.2 Will the organization whose financial statement is attached act as guarantor of the contract for construction?

Yes
§ 6 SIGNATURE

§ 6.1 Dated at this 14th day of August 2018

Name of Organization: Omega Development Co., LLC

By: Trent Freeman

Title: Vice President

§ 6.2

Mr. Trent Freeman being duly sworn deposes and says that the information provided herein is true and sufficiently complete so as not to be misleading.

Subscribed and sworn before me this 14th day of August 2018

Notary Public: Joanie L. Freeman

My Commission Expires: 03-29-21
Certification of Document's Authenticity
AIA® Document D401™ – 2003

I, , hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 10:25:10 on 08/14/2018 under Order No. 3840586622 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A305™ - 1986, Contractor's Qualification Statement, as published by the AIA in its software, other than those additions and deletions shown in the associated Additions and Deletions Report.

(Signed)

Vice President

(Title)

08/14/18

(Dated)
OMEGA DEVELOPMENT COMPANY L.L.C.

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Schedule of Operating and Administrative Expenses 11
INDEPENDENT ACCOUNTANT’S REVIEW REPORT

To the Members
Omega Development Company L.L.C.
Oklahoma City, Oklahoma

We have reviewed the accompanying financial statement of Omega Development Company L.L.C., which comprise the balance sheet as of December 31, 2017 and 2016, and the related statements of operations and members’ equity and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such opinion.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant’s Responsibility
Our responsibility is to conduct the engagement review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis of reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant’s Conclusion
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.
Supplementary Information

The accompanying supplementary information included in the accompanying schedules of cost of earned revenues and schedules operating and administrative expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

[Signature]

April 19, 2018
Oklahoma City, OK
## OMEGA DEVELOPMENT COMPANY L.L.C.
### BALANCE SHEETS
#### DECEMBER 31, 2017 and 2016

### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$165,673</td>
<td>$611,893</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>408,615</td>
<td>345,380</td>
</tr>
<tr>
<td>Inventory</td>
<td>3,256</td>
<td>11,697</td>
</tr>
<tr>
<td>Costs incurred on contracts in progress in excess of billings</td>
<td>347,551</td>
<td>239,572</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>5,512</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td><strong>947,057</strong></td>
<td><strong>1,209,472</strong></td>
</tr>
</tbody>
</table>

| Property and equipment, net of accumulated depreciation | 262,023 | 305,523 |
| Other assets: | Note receivable | 135,632 |
|                | **Total assets** | **$1,344,687** | **$1,513,995** |

### LIABILITIES AND MEMBERS' EQUITY

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$62,426</td>
<td>$103,433</td>
</tr>
<tr>
<td>Accrued payroll and related liabilities</td>
<td>6,810</td>
<td>6,558</td>
</tr>
<tr>
<td>Payable to shareholders</td>
<td>204,550</td>
<td>202,275</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td><strong>273,886</strong></td>
<td><strong>212,275</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Members' equity</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Members' equity</td>
<td>907,952</td>
<td>1,104,768</td>
</tr>
<tr>
<td>Retained earnings</td>
<td>63,250</td>
<td>109,326</td>
</tr>
<tr>
<td><strong>Total members' equity</strong></td>
<td><strong>1,071,211</strong></td>
<td><strong>1,214,094</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total liabilities and members' equity</strong></td>
<td><strong>$1,344,557</strong></td>
<td><strong>$1,513,995</strong></td>
</tr>
</tbody>
</table>
## OMEGA DEVELOPMENT COMPANY L.L.C.
### STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY
### FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earned revenue</td>
<td>$2,634,489</td>
<td>$2,768,306</td>
</tr>
<tr>
<td>Cost of earned revenue</td>
<td>2,324,135</td>
<td>2,015,247</td>
</tr>
<tr>
<td>Gross profit</td>
<td>510,354</td>
<td>753,119</td>
</tr>
<tr>
<td>Operating and administrative expenses</td>
<td>724,420</td>
<td>748,464</td>
</tr>
<tr>
<td>Operating income</td>
<td>(214,085)</td>
<td>6,655</td>
</tr>
<tr>
<td>Other income (expense)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gain on disposal</td>
<td>14,168</td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>7,620</td>
<td>82</td>
</tr>
<tr>
<td>Bank charges to vendors</td>
<td>1,692</td>
<td>786</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(2,395)</td>
<td>(2,775)</td>
</tr>
<tr>
<td>Total other income (expense)</td>
<td>21,035</td>
<td>(1,397)</td>
</tr>
<tr>
<td>Net Income (loss)</td>
<td>(192,971)</td>
<td>5,258</td>
</tr>
<tr>
<td>Members' equity at beginning of the year</td>
<td>1,294,421</td>
<td>1,416,787</td>
</tr>
<tr>
<td>Distribution to members'</td>
<td>(30,239)</td>
<td>(127,624)</td>
</tr>
<tr>
<td>Members' equity at end of the year</td>
<td>$1,071,211</td>
<td>$1,294,421</td>
</tr>
</tbody>
</table>

See accompanying notes and independent accountant's review report.
### OMEGA DEVELOPMENT COMPANY L.L.C.

**STATEMENTS OF CASH FLOWS**

**FOR THE YEARS ENDED DECEMBER 31, 2017 and 2018**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from operating activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash received from construction revenue</td>
<td>$2,774,254</td>
<td>$2,631,263</td>
</tr>
<tr>
<td>Interest income received</td>
<td>$9,312</td>
<td>$878</td>
</tr>
<tr>
<td>Cash paid to employees</td>
<td>(906,033)</td>
<td>(691,313)</td>
</tr>
<tr>
<td>Cash paid to vendors</td>
<td>(2,118,543)</td>
<td>(2,141,039)</td>
</tr>
<tr>
<td><strong>Net cash used in operating activities</strong></td>
<td>(2,411,010)</td>
<td>(2,400,211)</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from disposition of property</td>
<td>15,637</td>
<td>0</td>
</tr>
<tr>
<td>Cash paid for acquisition of property and equipment</td>
<td>(171,148)</td>
<td>(44,080)</td>
</tr>
<tr>
<td><strong>Net cash used in investing activities</strong></td>
<td>(155,511)</td>
<td>(44,080)</td>
</tr>
<tr>
<td><strong>Cash flows from financing activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from loan from member</td>
<td>0</td>
<td>200,000</td>
</tr>
<tr>
<td>Cash distributions to members</td>
<td>(30,230)</td>
<td>(127,624)</td>
</tr>
<tr>
<td><strong>Net cash provided by financing activities</strong></td>
<td>(30,230)</td>
<td>72,576</td>
</tr>
<tr>
<td><strong>Decrease in cash and cash equivalents</strong></td>
<td>(428,760)</td>
<td>(171,915)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, beginning of year</strong></td>
<td>$611,833</td>
<td>$783,748</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, end of year</strong></td>
<td>$185,073</td>
<td>$611,833</td>
</tr>
</tbody>
</table>

### Reconciliation of net income (loss) to net cash used by operating activities:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net income (loss)</strong></td>
<td>$(192,971)</td>
<td>$5,268</td>
</tr>
<tr>
<td><strong>Adjustments to reconcile net income to net cash used by operating activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>77,642</td>
<td>70,525</td>
</tr>
<tr>
<td>Gain on disposal of assets</td>
<td>(14,169)</td>
<td></td>
</tr>
<tr>
<td><strong>Total adjustments</strong></td>
<td>(60,236)</td>
<td>(137,103)</td>
</tr>
<tr>
<td><strong>Net cash used in operating activities</strong></td>
<td>$(241,010)</td>
<td>$(200,211)</td>
</tr>
</tbody>
</table>

---

See accompanying notes and independent accountant's review report.
NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

ORGANIZATION AND ACTIVITIES – Omega Development Company L.L.C. (the Company) is a limited liability company organized under the Oklahoma Limited Liability Company Act in December 1998. The Company was developed to provide management and operation services in connection with telecommunications systems; more specifically, it is engaged in the construction build-out, implementation, operations, administration, and maintenance of wireless communications systems. The Company currently operates in Oklahoma, Georgia, and North and South Carolina, with offices in Oklahoma and North Carolina.

BASIS OF ACCOUNTING – The Company prepares its financial statements on the accrual basis of accounting. Revenues are reported on the completed contract method. The majority of the Company’s revenue is derived from numerous small contracts that are generally completed in three months or less. These contracts are not billed to the customer until the job is complete. Accordingly, at year end, a cost of contracts in progress are accumulated as an asset on the balance sheet with no interim charges or credits to income other than provisions for losses, if any. As of December 31, 2017 and 2016, the Company had determined there were no losses to be incurred on contracts in progress.

FAIR VALUE OF FINANCIAL INSTRUMENTS – The fair value of financial instruments classified as current assets or liabilities, including cash and cash equivalents, accounts receivable, inventories, property and equipment, other assets, and accrued liabilities approximate carrying value, principally because of the short maturity of these items. Short and long-term borrowings, if any, also approximate current market rates for notes with similar maturities and credit quality.

ESTIMATES – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues during the reporting period. Significant estimates used in preparing the financial statements include the liability for workers’ compensation insurance, potential losses on contracts in progress, the life of property and equipment, and the corresponding accumulated depreciation. It is at least possible that the significant estimates used will change within the next year.

CASH AND CASH EQUIVALENTS – For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

ACCOUNTS RECEIVABLE – Accounts receivable are stated at the amount management expects to collect from outstanding balances, net of management’s estimate, if any, for uncollectable amounts. During 2017, the Company wrote off a receivable from a client who declared bankruptcy totaling $11,600. The Company recorded no bad debts during 2016, and determined that a provision for uncollectable amounts was not necessary as of December 31, 2017 or 2016.
NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (continued)

INVENTORIES – Inventories, which consist primarily of stock material, are valued at the lower of actual cost or market. Direct costs, consisting of material and labor, are charged to jobs in progress as incurred.

PROPERTY, PLANT AND EQUIPMENT – Acquisitions of property and equipment with an original cost of $2,500 or more are capitalized at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets, ranging from five to twenty-seven years. Repairs and improvements that substantially increase the life of an asset are capitalized. Should management determine assets to be less than net book value, they will be written down to their net realizable value with the expense recorded in the year such determination is made. No such decreases in value were recorded in 2017 or 2016.

INCOME TAXES – As a limited liability company, the members file under partnership provisions of the Internal Revenue Code. The effect of this provision is that taxable results of operations and credits are reportable on the individual tax returns of the members. Accordingly, no provisions for income taxes have been made. Distributions are made to members sufficient to enable them to satisfy the tax liabilities resulting from the inclusion of these amounts on their individual returns.

The Company continually evaluates expiring statutes of limitation, changes in tax law and new authoritative rulings. Should the Company maintain any uncertain tax positions in any area, it would record a liability when it is probable that a loss has been incurred and the amount could be reasonably estimated. As of December 31, 2017 and 2016, no such positions were determined to be maintained by the Company. Income tax returns for 2014, 2015 and 2016 are subject to examination by the IRS, generally for three years after they are filed.

CONCENTRATIONS – From time to time, the Company maintains balances in cash accounts in financial institutions that exceed the federal depository insurance limits. At December 31, 2017, the Company had no funds on deposit that exceeded the Federal Deposit Insurance Corporation (FDIC) limit of $250,000, the limit in effect at that time per customer. At December 31, 2016, financial instruments that potentially subject the Company to credit risk consisted of funds totaling $400,086 in excess of the FDIC insured limit.

In 2017, the Company derived approximately 74% of its revenue in contracts in North Carolina. Two customers comprised approximately 63% of its revenue. At December 31, 2017, 45% of its accounts receivable balance was owed by one of those customers, who subsequently paid the amount in full within one month of year end. During 2017, the Company had one large contract which was begun and ended during the year with results as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues earned</td>
<td>$650,391</td>
</tr>
<tr>
<td>Cost of revenue</td>
<td>$390,357</td>
</tr>
<tr>
<td>Gross profit</td>
<td>$260,034</td>
</tr>
</tbody>
</table>

7
NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (continued)

CONCENTRATIONS (continued) – In 2016, the Company derived approximately half of its revenue in contracts in North Carolina. Two customers comprised 84% of its revenue. At December 31, 2016, 52% of its accounts receivable balance was owed by one of those customers, which was subsequently paid in full.

One of the major contracts undertaken during 2016 resulted from Hurricane Matthew. The Company worked as subcontractor to a general contractor, with whom it had previous experience, who holds the disaster contract with T-Mobile. This contract was completed within the year and comprised 30% of the Company’s revenue.

NOTE 2 – COSTS INCURRED ON CONTRACTS IN PROGRESS

As of December 31, 2017, the Company had 29 contracts in progress with costs recorded in the balance sheet. All of those contracts were completed by March 31, 2018. As of December 31, 2018, the Company had 20 contracts in progress with costs incurred to date recorded in the balance sheet. Of those accounts, 13 were completed by the time this report was issued, and the remaining contracts were subsequently completed.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$ -</td>
<td>$ 36,732</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>13,286</td>
<td>210,441</td>
</tr>
<tr>
<td>Office furniture</td>
<td>5,499</td>
<td>4,600</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>20,916</td>
<td>19,615</td>
</tr>
<tr>
<td>Machinery, equipment and tools</td>
<td>208,713</td>
<td>189,927</td>
</tr>
<tr>
<td>Vehicles</td>
<td>478,913</td>
<td>334,326</td>
</tr>
<tr>
<td></td>
<td>725,337</td>
<td>796,541</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>463,309</td>
<td>490,018</td>
</tr>
<tr>
<td></td>
<td>$ 262,028</td>
<td>$ 306,523</td>
</tr>
</tbody>
</table>

During 2017, the Company acquired assets with a cost of $171,148, and disposed of assets with original cost of $241,352, recording a realized gain of $14,168 on assets sold. Included in its dispositions was the sale of its property in North Carolina, described in Note 4. During 2016, the Company acquired assets with a cost of $44,082, and disposed of fully depreciated assets with an original cost of $4,641. The Company recorded depreciation expense of $77,642 and $70,525 in 2017 and 2016, respectively.
NOTE 4 – NOTE RECEIVABLE

In 2017, the Company sold land, buildings, and equipment located in North Carolina. In conjunction with this transaction, the buyer executed a 6% note totaling $141,000, to be paid in 180 monthly installments of $1,100, including principal and interest, through January, 2032. The balance of this note receivable was $135,532 at December 31, 2017. The Company received $7,620 of interest income during the year.

NOTE 6 – RELATED PARTIES

A member loaned funds to the Company by means of a one-year promissory note carrying interest of 6% originally executed in October, 2016, and subsequently renewed in October, 2017 for one year. Principal and accrued interest are due on October 20, 2017. This note may be renewed on its maturity date. The balance due on this note includes unpaid accrued interest, and totaled $204,550 and $202,275 at December 31, 2017 and 2016, respectively.

The Company leases its office facilities in Aberdeen, North Carolina from a member in an open-ended term agreement which commenced on October, 2012, and continues as long as both parties are in agreement. The lease calls for monthly payments of $1,500 per month, which are currently being paid quarterly at $4,500 per quarter. Lease expense totaled $18,000 for both 2017 and 2016, with all amounts paid in full as of year-end.

The Company contracts for bookkeeping services, use of equipment, office space and certain insurance from Associated Property Management, a company owned by a family member of the members. The agreement is on a month-to-month basis at a fee of $600 per month, which has not changed for several years. Amounts paid to the company totaled $7,200 for both 2017 and 2016.

NOTE 8 – BENEFIT PLAN

The Company has established a Simple IRA elective deferral contribution plan covering all full-time employees who wish to participate and who have completed 90 days of service. Participants may defer up to the annual limit of $15,500 of their eligible compensation to the plan. The Company will match up to the first 3% of each employee’s deferral. The Company recorded $12,710 and $12,935 in matching contributions at December 31, 2017 and 2016, respectively, included in payroll and related expenses.

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 19, 2018, the date these statements were available to be issued, for issues requiring disclosure in the financial statements.
SUPPLEMENTARY INFORMATION
OMEGA DEVELOPMENT COMPANY LLC.
SCHEDULES OF COST OF REVENUES
FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct cost</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost incurred on contracts in progress, beginning of year</td>
<td>$ 230,672</td>
<td>$ 71,615</td>
</tr>
<tr>
<td>Purchases</td>
<td>1,702,730</td>
<td>1,724,855</td>
</tr>
<tr>
<td>Labor, salaries and benefits</td>
<td>624,420</td>
<td>491,934</td>
</tr>
<tr>
<td>Total direct cost</td>
<td>2,559,722</td>
<td>2,195,174</td>
</tr>
<tr>
<td>Indirect cost - travel and lodging</td>
<td>104,694</td>
<td>69,045</td>
</tr>
<tr>
<td></td>
<td>2,664,416</td>
<td>2,264,219</td>
</tr>
<tr>
<td>Less cost incurred on contracts in progress, end of year</td>
<td>(347,681)</td>
<td>(239,572)</td>
</tr>
<tr>
<td>Total cost of revenues</td>
<td>$ 2,316,735</td>
<td>$ 2,024,647</td>
</tr>
</tbody>
</table>

See independent accountant's review report.
<table>
<thead>
<tr>
<th>Category</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, wages and benefits</td>
<td>$333,673</td>
<td>$343,334</td>
</tr>
<tr>
<td>Advertising and promotion</td>
<td>1,951</td>
<td>409</td>
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<tr>
<td>Automobil expense</td>
<td>21,771</td>
<td>21,411</td>
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<tr>
<td>Depreciation</td>
<td>77,842</td>
<td>70,625</td>
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<tr>
<td>Dues and subscriptions</td>
<td>3,319</td>
<td>3,799</td>
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<tr>
<td>Insurance</td>
<td>89,076</td>
<td>104,861</td>
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<tr>
<td>Professional and business consulting</td>
<td>65,313</td>
<td>90,575</td>
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<tr>
<td>Office computer and postage</td>
<td>39,848</td>
<td>40,358</td>
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<tr>
<td>Rent</td>
<td>20,505</td>
<td>18,000</td>
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<tr>
<td>Office remodel and repairs</td>
<td>9,139</td>
<td>2,159</td>
</tr>
<tr>
<td>Taxes, other</td>
<td>6,073</td>
<td>6,354</td>
</tr>
<tr>
<td>Telephone and utilities</td>
<td>33,304</td>
<td>23,055</td>
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<tr>
<td>Training and education</td>
<td>11,376</td>
<td>5,763</td>
</tr>
<tr>
<td>Travel and entertainment</td>
<td>6,630</td>
<td>10,062</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$724,420</strong></td>
<td><strong>$746,464</strong></td>
</tr>
</tbody>
</table>
David Lane joined Omega in early 2016. David received his BS in Civil Engineering from UNC-Charlotte and his Certification in Land Sub-division Regulations from the UNC-Chapel Hill. He retains a General Contractors License – Unlimited/Active for North Carolina and South Carolina and an Unlimited/Archived General Contractors License for TN, MS & AR. He is certified with the Professional Estimators of America, Corps of Engineers Construction Quality Management for Contractors, and the OSHA Occupational Safety and Health course.

1974 - Present – experience as Subdivision Engineering/Planner; Land Development Manager; Site Consulting/Construction Management; Director of Estimating and Project Development; Vice President, Building Division for major developer; Project Manager/Estimator for design/build and hard bid. Managed projects on Fort Bragg, NC to include QC program with three phases of quality control; developed submittals for general contractor required items; prepared estimates and detailed multi-volume proposals for numerous government bids; negotiated private design/build;

David developed in excess of 175 million in successfully completed projects, including schools, banks, churches, retail, multi-story class A office space, upfits, auto dealerships, medical facilities, and multi-family housing.
Projects Completed by David Lane
Throughout Career

Stars Charter School
Sandhills PCA
Forum Office Building 4 stories
Summit Office Building 3 stories
Showroom Square Shops
Mana Church Education 3 stories
Butner Federal Prison div 16 & 17
Beckley Federal Prison div 16 & 17
Advance Auto Parts 22 stores
FastMeds
Lumberton Nissan
Buckeye 20,000 sf manufacturing
Buckeye 60,000 sf warehouse
StruFex manufacturing
BBT call center Lumberton
Wessex Subdivision Cary
Cameron Woods Subdivision Charlotte
Park Walk Condominiums Charlotte
Firethorn Condominiums Charlotte
This is a partial list, all were completed on time, within budget, without claim; more available. Career exceeds 180mm in design build, hard bid and negotiated.
Tom Freeman has served as Omega’s President and Chief Executive Officer since our inception in 1998. Prior to his career in the telecommunication industry. Tom became the managing partner in 1982 of Pyramid Construction, managing the day to day operations of the company. Tom’s father founded Pyramid Construction in 1970. A company specializing in housing developments, shopping centers, office buildings, and luxury homes. Pyramid is still active today managing many of these Real Estate holdings. Tom has been a team builder for nearly four decades. Tom brings extensive construction expertise, financial stability, and professional leadership to Omega Development Co. Tom’s ongoing commitment to safety, service, and integrity serves as a model for all who are privileged to be a part of his team.
CERTIFICATE OF LIABILITY INSURANCE

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFLICTS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Insurance Office of America, Inc.
854 Washington Street NW, Suite 200
Gainesville GA 30801

CONTACT
NAME: Melissa Gallagher
PHONE (TOLL-FREE): 877-207-0201
FAX (TOLL-FREE): 877-450-9180
E-MAIL: Melissa.Gallagher@ioausa.com

INSCRIBED AFFIRMING COVERAGE: NAIC #

INDORRED
Omega Development Co., LLC
3281 NC Hwy 5
Aberdeen NC 28315

COVERAGES
CERTIFICATE NUMBER: 123163582

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

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<th>POLICY EF (END)</th>
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<td>X RETENTION $</td>
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<tr>
<td>B</td>
<td>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</td>
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<td>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER/EXCLUDED (Mandatory in NY)</td>
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<tr>
<td>A</td>
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<td>Lease/Shared Equip</td>
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DESCRIPTION OF OPERATIONS / VEHICLES / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Professional Liability - Claims Made Retro Date: 9/4/14. Covered Professional Services: Solely in the performance of services as a telecommunication contractor, for others for a fee.

General liability includes blanket additional insured for ongoing operations per CG 7157 (03/06), CG 7246 (11/15)*, and CG 7288 (12/16)* as applicable, blanket additional insured for completed operations per CG 7246 (11/15)*, and blanket additional insured, blanket primary and non-contributory per CG 7288 (11/15)*, and blanket waiver of subrogation per AC 7005 (03/03). Workers' compensation includes blanket waiver of subrogation per WC 00633 (03/04). Umbrella policy is form CPP-10. Workers' compensation includes blanket waiver of subrogation per WC 00633 (03/04). Umbrella policy is form CPP-10. See Attached.

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

©1988-2015 ACORD CORPORATION. All rights reserved.

ACORD 25 (2016/03)
January 19, 2017

RE: Surety Qualifications of Omega Development Company, L.L.C.

To Whom it May Concern:

BB&T Insurance Services, Inc. considers Omega Development Company, L.L.C (Omega) one of its most valued surety clients. North American Specialty Insurance Company (NAS), one of the country's leading insurance and surety companies, is supporting Omega with its various bonding needs. NAS is rated A+ (Superior) / XV by AM Best & Company, and is listed as an approved surety in Department of the Treasury's Listing of Approved Sureties (Circular 570).

The management team of Omega Development Company, L.L.C demonstrates excellence and added value to the projects they undertake. Without question, we can recommend this company to you and we think that you will quickly see the high degree of professionalism and expertise they offer. Omega is financially sound and has in the past bid on single projects in the $3,000,000 range with an uncompleted work program in excess of $5,000,000.

Omega Development Company, L.L.C.'s construction performance is of a magnitude and quality that cast them in a significant and unique role in the construction marketplace. They have earned the respect of their surety, owners, architects and engineers through the years.

Should Omega be awarded a contract for this project, we are prepared to issue any necessary final bonds. Naturally, the execution of any said bonds would be subject to a review of the final contract terms, conditions and financing by our client and North American Specialty Insurance Company. The North American Specialty Insurance Company, Omega Development Company, L.L.C and/or BB&T Insurance Services assume no liability to third parties or you if for any reason we do not execute said bonds.

If I can provide you with further information concerning this fine contractor, please do not hesitate to give me a call.

Sincerely,

Julie McElligott
Account Manager
BB&T Insurance Services Inc.
North Carolina

Licensing Board for General Contractors

This is to Certify That:

Omega Development Company, L.L.C.
Oklahoma City, OK

is duly registered and entitled to practice

General Contracting

Limitation: Unlimited
Classification: Building; PU (Communications)

until

December 31, 2018

when this Certificate expires.

Witness our hands and seal of the Board.

Dated, Raleigh, N.C.

January 1, 2018

This certificate may not be altered.

Chairman

Secretary-Treasurer
July 18, 2017

Joanie Freeman  
Omega Development Co., LLC  (Disabled Owned Business)  
3281 No Hwy 5  
Aberdeen, NC 28315

Dear Joanie Freeman:

The Office for Historically Underutilized Businesses (HUB Office) is pleased to inform you that your company is now certified as a Historically Underutilized Business. Your firm is listed in the Statewide Uniform Certification (SWUC) Program database. This certification will remain in effect for four (4) years from the date of this letter.

You must notify the HUB Office in writing within 30 days of any changes affecting your compliance with SWUC Program eligibility requirements, including changes in ownership, day-to-day management and operational control. Failure to notify the HUB Office of these changes or reapply for certification in a timely manner may cause your HUB Certification to be revoked. In addition, please be advised your status may be changed if there is a 3rd party challenge granted against your firm. The link to the HUB Office 3rd party challenge form can be located at http://www.doa.nc.gov/hub/documents/ThirdpartyEligibilityChallenges_rev080811.pdf. All information submitted to the Office for Historically Underutilized Business is subject to audit and review.

The HUB Office collaborates with local Minority/Women/Small Business (M/W/SBE) Offices who offer assistance to certified HUB firms with identifying contract opportunities with state and local government. Many of these offices also offer assistance with business development. Please visit our website at http://www.doa.nc.gov/hub/programs.aspx?id=swuc to locate the local office near you. Another great resource is the Small Business and Technology Development Center at www.sbdic.org for free personalized business assistance and counseling.

It is important to note that although your status as a certified HUB firm greatly improves your access to state and local government contracts, this certification does not guarantee contract awards. Your ability to research opportunities and bid competitively will be important to your success in this program.

Thank you for your interest and participation in the SWUC Program as a Historically Underutilized Business firm with the State of North Carolina.

Sincerely,

James Trent Rawley  
James Trent Rawley  
Supplier Diversity Specialist
Brief History of Firm

Heckethorn Architecture, PLLC

Heckethorn Architecture, PLLC was established in 2002. The firm is a sole proprietorship with John D. Heckethorn, AIA as owner and principal. Over the past sixteen years, Heckethorn Architecture as successfully completed a variety of educational, religious, municipal, residential and commercial projects.

Notable municipal clients include:

- Town of Southern Pines
- Town of Aberdeen
- Town of Vass
- Village of Whispering Pines
- Village of Pinchurst
- Village of Foxfire

Heckethorn Architecture prides itself on timely and personal service. Over 90% of the projects completed by the firm have been either commissioned by existing clients or obtained by direct referral. The construction cost of completed projects has ranged from less than $100,000 to over $3 million.
Project Experience – Municipal Projects

Feasibility Study / Conceptual Design for New Police Department
Town of Aberdeen, NC
(Completed in 2018)
Contact: Paul Sabiston, Town Manager 910-944-1115

The architect completed a feasibility study for a proposed $3.3 million facility consisting of a new 12,500 sf police department building and renovation of the existing 5,500 sf police department building. The feasibility study included a conceptual site plan, conceptual building floor plans and an estimate of project costs.

Renovations and Addition to Police Department
Village of Whispering Pines, NC
(Construction completed in 2018)
Contact: Rich Lambdin, Village Manager  910-949-2400

Interior renovations and new addition to existing 3,100 sf building. Renovations consisted primarily of reconfiguration of space to create additional offices, a conference room, an enlarged more secure evidence room, and new interior finishes throughout. The new building addition consisted primarily of a new sallyport.

The architect provided design, construction document, bidding and construction administration services for the project. The construction cost was approximately $300,000.00. Construction was completed in approximately 10 months.

New Village Hall
Village of Foxfire, NC
(Construction completed in 2018)
Contact: Leslie Frusco, Mayor Pro-Tem  910-981-5509

New 3,400 sf building including offices, conference room and village council meeting room. Site work included sidewalks, landscaping and expansion of existing parking lot.

The architect provided design, construction document, bidding and construction administration services for the project. The total construction cost was approximately $450,000.00. Construction was completed in approximately 8 months.

Addition and Renovations to Fire Station
Village of Whispering Pines, NC
(Bid in 2015 - project has not been constructed)
Contact: Rich Lambdin, Village Manager  910-949-2400

Interior renovations and new 3,200 sf addition to existing 4,500 sf building. Renovations included new walls, doors and finishes. New addition included vehicle bays, fitness room and offices. New site work included sidewalks and parking.
The architect provided design, construction document and bidding services for the project. The construction cost was approximately $550,000.00.

**Addition and Renovations to Fire Department**  
**Town of Aberdeen, NC**  
*(Construction completed in 2012)*  
Contact: Phillip Richardson, Fire Chief  910-944-7888

New 5,300 square foot building addition including offices, sleeping rooms, kitchen, dayroom, conference room, training room/emergency operations center and exercise room. Interior and exterior renovations to existing building.

The architect provided design, construction document, bidding and construction administration services for the project. The architect also completed a preliminary feasibility study for the United States Department of Agriculture (USDA), which provided financing for the project. The total construction cost was approximately $1,150,000.00. Construction was completed in approximately 12 months.

**New Maintenance Building**  
**Village of Whispering Pines, NC**  
*(Construction completed in 2009)*  
Contact: Rich Lambdin, Village Manager  910-949-2400

New 5,300 square foot facility including vehicle bays, offices and storage rooms.

The architect provided design, construction document, bidding and construction administration services for the project. The construction cost was approximately $400,000.00. Construction was completed in approximately 5 months.

**New Town Hall / Police Department**  
**Town of Vass, NC**  
*(Construction completed in 2008)*  
Contact: Eddie Callahan, Mayor  910-245-4676

New 5,700 sf building. The Town hall includes offices, meeting/community room, kitchen and storage rooms. The police department includes offices, evidence storage room and processing area.

The architect provided design, construction document, bidding and construction administration services for this project. The construction cost was approximately $900,000.00. The architect also completed a preliminary feasibility study for the United States Department of Agriculture (USDA), which provided financing for the project. The total construction cost was approximately $760,000.00. Construction was completed in approximately 8 months.
VASS TOWN HALL / POLICE STATION

VILLAGE OF WHISPERING PINES MAINTENANCE BUILDING
Resume – John D. Heckethorn, AIA

John D. Heckethorn has lived and practiced architecture in the Moore County, NC area for thirty years. He is a native of Tennessee and spent six years as an architect in Dallas, Texas prior to moving to North Carolina in 1988.

Educational
Bachelor of Architecture degree from the University of Tennessee
Master of Science in Architectural Engineering degree from the University of Kansas

Professional
Licensed to practice architecture in North Carolina since 1988
Member - American Institute of Architects (AIA)
Past member of North Carolina AIA Board of Directors
Past president of Eastern North Carolina Chapter of North Carolina AIA
Past chairman of North Carolina AIA Public Awareness Committee

Community
Member of Kiwanis Club of the Sandhills
Served on Downtown Historic District Commission for the Town of Southern Pines

Personal
Resident of Pinehurst, NC
Family consisting of wife Erin and two children
Member of Christ Community Church and current member of church building committee