

FORMAL MEMBER DEMAND TO INSPECT AND COPY ACCOUNTING RECORDS
Pursuant to O.C.G.A. §§ 14-3-1601, 14-3-1602, 14-3-1603, 14-3-1604, and 14-3-1620

Date: April 9, 2026

Via U.S. Priority Mail with Tracking, and Email to:

Board of Directors

Big Canoe Property Owners Association, Inc.

10586 Big Canoe

Big Canoe, GA 30143

info@bigcanoepoa.org

Copy to:

Scott Auer – General Manager – sauer@bigcanoepoa.org

Jayne Hagan – Director of Finance – jhagan@bigcanoepoa.org

Matt Lockwood – Controller – mlockwood@bigcanoepoa.org

Sandy Pullara – President – spullara@bigcanoepoa.org

Craig Price – Secretary – cprice@bigcanoepoa.org

Jim Conneely – Vice President – jconneely@bigcanoepoa.org

Rich McLeod – Director – rmcleod@bigcanoepoa.org

Roger Hackler – Treasurer – rhackler@bigcanoepoa.org

Lynette Howard – Director – lhoward@bigcanoepoa.org

Mike Zeigler – Developer Director – mzeigler@bigcanoepoa.org

From:

David Hopkins

Lot 4002

10887 Big Canoe

Big Canoe, Georgia 30143

thetnsvoice@aol.com

Re: Formal Member Demand to Inspect and Copy Accounting Records Concerning Food & Beverage Comp (0090030), Related Clubhouse / Amenity Management Records, and Golf Department (0090015) / Golf Maintenance Dept (0090028) Records

To the Board:

I am a current member and property owner of Big Canoe Property Owners Association, Inc. (“BCPOA” or the “Association”). This letter constitutes a formal written member demand to inspect and copy accounting records of the Association pursuant to **O.C.G.A. §§ 14-3-1601, 14-3-1602, 14-3-1603, 14-3-1604, and 14-3-1620**. Georgia law requires a nonprofit corporation to maintain appropriate accounting records, grants members the right to inspect and copy accounting records when the statutory requirements are satisfied, permits reasonable copying by electronic means, and authorizes superior court to summarily order inspection and copying on an expedited basis if a compliant demand is refused.

This demand is made in good faith and for proper purposes reasonably related to my legitimate interests as a BCPOA member, including evaluating the accuracy, classification, allocation, and financial treatment of significant operating accounts and cost centers; determining whether member assessments are subsidizing recurring operating losses, complimentary activity, interdepartment allocations, or nontransparent account structures; determining whether internal account activity is consistent with the monthly and annual financial reporting furnished to members; and assessing the stewardship of member funds in connection with recurring amenity losses and golf-related operating costs. These purposes are directly connected to the accounting records requested below. Georgia law requires that a member seeking accounting records describe the purpose and records with reasonable particularity and that the requested records be directly connected to the stated purpose.

The Association's own records provide the factual basis for this demand. BCPOA's account records identify an account labeled **Food & Beverage Comp (0090030)** and separate golf-related accounts including **Golf Department (0090015)** and **Golf Maintenance Dept (0090028)**. BCPOA's audited statements also reflect repeated Food and Beverage losses, while BCPOA's 2024 monthly reporting reflects substantial continuing Clubhouse / Amenity Management losses and significant golf-related operating activity.

I. Date Range

Unless otherwise stated below, the requested date range is:

January 1, 2022 through the date of production,
with a minimum required production through **December 31, 2024.**

This date range is reasonably limited to the period during which BCPOA's annual and monthly financial reporting reflects the recurring losses and account activity described above.

II. Requested Accounting Records

Section A — Food & Beverage Comp (0090030) and Related Food & Beverage / Clubhouse / Amenity Management Accounting Records

BCPOA's records identify a nonstandard account labeled **Food & Beverage Comp (0090030)**. BCPOA's annual and monthly financial reporting also reflects repeated Food and Beverage losses and substantial Clubhouse / Amenity Management losses.

Please produce the following accounting records for **Food & Beverage Comp (0090030)** and any directly related Food & Beverage, Clubhouse, Clubhouse Management, or Amenity Management accounts, subaccounts, clearing accounts, or cost centers used to record the same or related activity:

1. Monthly department-level or account-level profit-and-loss statements.
2. Monthly general ledger detail.
3. Monthly trial balances.

4. Journal entries posted to, from, or affecting the targeted account(s), including journal-entry descriptions, dates, and reference numbers.
5. Monthly account reconciliations or account rollforwards.
6. Monthly inventory adjustment, comp, discount, write-off, spoilage, shrink, or similar accounting schedules affecting food, beverage, restaurant, bar, linen, paper, or related clubhouse operations.
7. Monthly payroll allocation, labor-distribution, and benefit-allocation schedules affecting the targeted account(s) or departments.
8. Monthly vendor-payables detail, invoice registers, and spend summaries for food, beverage, restaurant supplies, bar supplies, linen, paper supplies, and other clubhouse operating inputs, to the extent posted to or allocated through the targeted account(s) or departments.
9. Any chart-of-accounts descriptions, account definitions, or accounting schedules sufficient to identify the purpose and use of **Food & Beverage Comp (0090030)** and any directly related Food & Beverage / Clubhouse / Amenity Management account(s).
10. Any reconciliation schedules used to tie those internal account(s) or department(s) to the monthly and annual financial statements furnished to members.

The purpose of this section is to evaluate whether BCPOA is using member funds to subsidize recurring food-and-beverage and clubhouse-related losses; whether the account labeled **Food & Beverage Comp (0090030)** is being used to record complimentary, adjusted, written-off, unbilled, or otherwise nonstandard transactions; whether those transactions are adequately tracked; and whether losses or offsets are being shifted among Food & Beverage, Clubhouse, and Amenity Management in a manner that obscures the true economics of the operation. This purpose is directly related to my legitimate interests as a member because member assessments support the Association's operations and the Association's own reporting reflects recurring losses in these areas.

Section B — Golf Department (0090015), Golf Maintenance Dept (0090028), and Related Golf Accounting Records

BCPOA's records identify nonstandard golf-related accounts including **Golf Department (0090015)** and **Golf Maintenance Dept (0090028)**. To the extent maintained separately, this section also includes directly related golf operations, golf maintenance, golf fleet, golf cart, golf equipment, and **Golf Merchandise (0090020)** records. BCPOA's annual and monthly reporting reflects significant golf-related operating and maintenance activity.

Please produce the following accounting records for **Golf Department (0090015)**, **Golf Maintenance Dept (0090028)**, and any directly related golf operations, golf maintenance, golf fleet, golf cart, golf equipment, or golf merchandise accounts, subaccounts, or cost centers:

1. Monthly department-level or account-level profit-and-loss statements.
2. Monthly general ledger detail.

3. Monthly trial balances.
4. Journal entries posted to, from, or affecting the targeted golf-related account(s).
5. Monthly payroll, overtime, labor-distribution, and benefit-allocation schedules affecting the targeted golf-related account(s).
6. Monthly equipment, chemicals, repairs, contractor, fleet, lease, maintenance, and, if separately maintained, golf merchandise-spend summaries to the extent posted to or allocated through the targeted golf-related account(s).
7. Interdepartment allocation schedules affecting Golf Department and Golf Maintenance.
8. Any reconciliation schedules used to tie those internal golf-related account(s) or department(s) to the monthly and annual financial statements furnished to members.

The purpose of this section is to evaluate the financial treatment of golf-related operating and maintenance costs, determine whether expenses are being properly separated and allocated, and assess whether golf-related activity is being subsidized, shifted between operating and maintenance buckets, or otherwise presented in a manner that obscures the true economics of the golf operation. This purpose is directly related to my legitimate interests as a member because golf is a major BCPOA amenity and cost center, member assessments support the Association's operations, and the Association's own records show separate golf-related operating and maintenance treatment.

III. Delivery Format Requested

To minimize unnecessary burden and copying cost, please provide responsive records in the following manner:

1. **Electronic copies** of records maintained electronically, where reasonable, by email to themtnsvoice@aol.com or by secure electronic transfer if file size requires it.
2. If BCPOA elects to provide any records in paper form, please send them by mail to:
David Hopkins
10887 Big Canoe
Big Canoe, Georgia 30143
3. If BCPOA contends that a narrow subset of responsive records cannot reasonably be produced electronically or by mail, please identify that subset specifically and explain the basis for that position so that a reasonable alternative may be discussed.

Georgia law provides that the right to copy includes, if reasonable, the right to receive copies made by photographic, electronic, or other means, and that records not in written form must be converted into written form upon written request.

If BCPOA contends that any responsive record is maintained under a different account number, subaccount, cost center, or internal naming convention than the labels used above, please identify the corresponding account(s) and produce the responsive records under the corresponding identifier rather than withholding them based on nomenclature.

IV. Costs

Please advise in advance, in writing, of any charge BCPOA contends is permitted for copies. Any such charge must be reasonable and may not exceed the estimated cost of production or reproduction. Electronic production is preferred wherever reasonable in order to minimize cost. Georgia law permits only reasonable copy charges limited to labor and material and capped at estimated production or reproduction cost.

V. Confidentiality / Restrictions

To the extent BCPOA contends that any responsive record may properly be produced subject to reasonable confidentiality, use, or non-distribution restrictions authorized by law, I am willing to review and consider reasonable restrictions narrowly tailored to specific records actually produced. No such restriction should be treated as a basis for blanket refusal to identify and produce otherwise inspectable accounting records. Georgia law allows courts to impose reasonable restrictions, but that does not erase the underlying inspection right.

For avoidance of doubt, this demand does **not** seek attorney-client communications, attorney work product as such, or narrative explanations in lieu of records. This demand seeks accounting records and directly related supporting accounting schedules.

VI. Time for Compliance

This letter constitutes written notice under **O.C.G.A. § 14-3-1602**. Please confirm in writing, no later than **five business days** from receipt of this demand, the date and manner in which BCPOA will make the requested records available for inspection and copying. Georgia law requires at least five business days' written notice before inspection and copying.

Please complete production, or make the records available for inspection and copying, by **April 20, 2026**.

If BCPOA contends that any requested category is objectionable in whole or in part, please produce all non-objectionable responsive records and provide a category-by-category written response identifying:

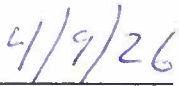
1. the category withheld,
2. the specific ground asserted, and
3. whether BCPOA contends the record is nonexistent, nonresponsive, privileged, confidential, or outside the scope of "accounting records."

VII. Reservation of Rights

If BCPOA does not, within a reasonable time, allow inspection and copying of the requested accounting records, I reserve all rights to apply to the appropriate Georgia superior court for relief under **O.C.G.A. § 14-3-1604**, including expedited relief and recovery of costs and reasonable attorney's fees as provided by statute. Georgia appellate authority also emphasizes that a member should identify specific materials and proper purposes with care, which this demand does.

Sincerely,





David Hopkins

date

Lot 4002

10887 Big Canoe

Big Canoe, Georgia 30143

themtnsvoice@aol.com