



Chief Blackhawk

The Presidents Corner

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Things that look funny? or Who`s been stroking the cash??

The individual chapters have for years been told that the reason we pay the national a portion of the vending fees is because the National takes care of the insurance and taxes. Now we find out from the national president via e-mail that the club is not in compliance with the IRS rules governing our tax exempt status. What this boils down to is the chapter's income and what percentage is nonmember derived, and by nonmember it means not members of the national, but members of each chapter and this is important because the regulations say that 15% of nonmember income is the limit!! Anything above this is subject to income tax and may cause the loss of the tax exempt status entirely. For those chapters hosting swap meets are all the venders' members of the chapter? Do you limit merchandise sales to only members? Does your chapter charge a gate or parking fee? We the chapters have been relying on the National for many years to inform us as to what is required because National has always told the chapters that the tax liability was covered under the umbrella of the nationals' tax filing. Now we find out that this may not be the case and the individual chapters may be liable. Has the national made any offers to pay the taxes current or past that the IRS may require? National did offer two hours of free consultation with the national tax adviser.

The picnic is at the MotoArmory again this year if you did not attend last year I recommend that you don't miss it this year. The chapter would like to thank Tom for the generous use of this facility, and Ray for the work he and his crew will do to make the picnic memorable.

Ride em Don't Hide em.

David

Picnic Info:

Moto Armory, 2751 Morton Dr., East Moline, IL

We start accumulating at 9:00 a.m.

Lunch at 11:30 a.m.

RSVP: Check for \$10 per person by 1 July to:

Chief Blackhawk Chapter,

C/O Hollie Swain

611 Wisconsin Ave.

Davenport, IA 52804 (Your check will be returned to you at the picnic)

Below is an email from Richard National President and following are the attachments. Please review.

Dear AMCA Chapter President,

You are receiving this message following a thorough review of the AMCA's tax status with the Internal Revenue Service. As you will find in the attached documents, the designation of the AMCA and its member Chapters as IRS-designated social clubs carries with it requirements that we must all meet to retain our tax-exempt status.

A review of the records we have received indicates that your Chapter may not be in compliance with IRS Rules and Regulations. Please see the attached President's Newsletter and Outline, which provide more information about this situation.

I want you to know that the AMCA is committed to working with all Chapters in resolving these issues, and we are offering help through a two-hour consultation with a tax advisor who is familiar with the AMCA's situation. I would ask you to review each of these documents as soon as possible. It is important that you designate yourself or a Chapter officer or director as a contact person who will be responsible for communicating with the Club's tax advisor, CPA Charles Deluzio, or your own tax advisor regarding the issues raised in the attached documents. The deadline for filing tax returns, if required for your Chapter, is August 15, 2012.

The Board needs to keep track of your Chapter's receipt of this e-mail and attachments (President's Newsletter and Outline) and whether you intend to utilize the services of Mr. Deluzio. I am asking you to acknowledge receipt of this e-mail by replying to the AMCA Operations Manager, Bill Wood, at amcaoperations@gmail.com If your Chapter decides to utilize the accounting services offered by Mr. Deluzio as outlined in the attachments, please call his office at the number listed at the end of the President's Newsletter.

Thank you for your cooperation and patience.

Richard Spagnolli
rspagnolli@aol.com

Attachment #1

AMCA President's Newsletter

Dear Chapter Presidents and Newsletter Editors,

This Newsletter is devoted to one topic: AMCA National and Chapter compliance with IRS Rules and Regulations. As stated in the previous Newsletter, Raymond Dhue, now deceased, was the Club's and Board's Chief Financial Officer in 2006/2007 when the Club decided to incorporate in the State of Florida (formerly, we were an Ohio corporation). After the IRS approved the Club's application for a 501(c)(7) tax exempt organization, Raymond undertook the responsibility of filing tax returns for the Club and the Chapters he believed had to be included in the tax returns. That was done for several years.

After Raymond's sudden and untimely death, it was discovered in October 2011, while reviewing Raymond's many files, that there could be a question as to whether the Club and many of the Chapters were in compliance with IRS Rules and Regulations. Realizing the need for professional advice on the subject, the Board retained the services of a tax attorney and a CPA familiar with the tax and reporting obligations of tax exempt organizations.

During the course of their review of the financial statements of the Club and the Chapters, it was determined that several Chapters were not in compliance with IRS Rules and Regulations. After conferring with a CPA (contact information listed below), and reviewing the reports of tax counsel, the Board determined that if the Club is to keep its current structure of Membership, Chapters, National Meets, Road Runs and local Chapter events, the IRS approved 501(c)(7) tax exempt format is still the way to go. Other options were considered and rejected because of their unsuitability for the Club's stated purposes.

What you have just read may come as a shock to you. It certainly was to the current Board. However, we are not here to point fingers or assign blame. We have no explanation why several Chapters are not in compliance or why they were never advised about compliance.

There is a problem, and the Board is recommending a solution. We believe if the Chapters follow the advice and guidance of the CPA engaged by the Club or their own tax advisor, the Chapters affected will be in compliance with IRS Rules and Regulations and will be able to plan for future compliance.

Please note that the information provided about whether your Chapter is or is not in compliance with IRS Rules and Regulations in the e-mail accompanying this message is based on the financial reports that your Chapter filed with the Club Treasurer, James Gaulty. If your Chapter has not filed a financial statement, or if the one filed was not accurate, the Club and tax advisors will not be able to accurately state whether your Chapter is in compliance. Accordingly, it is important that you file your financial statement immediately if you haven't done so, or file a revised report if yours is inaccurate or incomplete.

Although final calculations of income tax due for the Chapters that are not in compliance has not been determined, unofficial preliminary calculations indicate that the amount of tax that may be due is not excessive.

You will find a second attachment to this e-mail that provides a more detailed outline of the situation I just described. Compliance may seem complicated, but the Board will do its best to see your Chapter through this issue and put you on track for future compliance. We ask for your cooperation and patience.

Thanks for listening.

Richard

724-861-4681

rspagnolli@aol.com

Here is the contact information for the CPA as noted above:

CPA Charles A. Deluzio

Deluzio & Company, LLP

351 Harvey Avenue

Greensburg PA 15601

724-838-8322

chuckd@deluziocpa.com

Attachment #2

AMCA IRS Rules and Regulations Compliance Outline

The History

- Prior to 2007, the AMCA National was an Ohio Corporation, recognized by the IRS as a 501 (c) (3) tax exempt charitable organization.
- In 2006 the Board decided the Club should incorporate in Florida.
- In the course of incorporating in Florida, the Board was notified by the IRS that the AMCA was not properly designated as a 501 (c) (3) exempt organization.
- After discussions between the IRS and the AMCA, an agreement was reached with the IRS which created the Foundation as a 501 (c) (3) exempt organization, and the National club as we now know it as a 501 (c) (7) social club. The assets of the AMCA were split between the two. The AMCA filed a Form 1024 application for approval of the 501 (c) (7) with the IRS, which included a statement of purpose along with a list of Chapters and activities of which the Club was involved, including a list of National Meets and Road Runs sponsored by various Chapters. The IRS approved the application and the AMCA became a 501(c) (7) tax exempt organization in 2007.
- All the Chapters were advised to incorporate, and a Group Exemption granting Tax Exempt status as social clubs for all of the then-existing Chapters was obtained from IRS.

The Problem

- The key precept for tax exempt 501 (c) (7) social clubs is that they do not receive more than 15% of their gross receipts from non-members. This is referred to as the "Safe Harbor." If any Chapter receives more than 15% of its gross receipts from nonmembers, the IRS looks at it as a taxable commercial enterprise and may revoke its tax exempt status.
- Through the Annual Chapter Financial reports, and National Meet reports, the Board has determined that certain chapters may exceed the "Safe Harbor" in that they appear to receive more than 15% of their gross receipts from non-members.
- This may occur at National Meets when parking, gate receipts, and merchandise sales are open to the public without distinguishing between members and non-members. This also applies to vendors at National Meets. Although vendors are required to be AMCA members to vend at National Meets, they may not be members of the chapter hosting the meet.
- It also occurs at local Chapter events such as swap meets, bike shows, etc., where non-members pay to participate.
- When the "Safe Harbor" of more than 15% of gross receipts from non-members is exceeded, the chapter cannot be included in the AMCA 990 Group tax exempt tax return, and must file a tax return and pay income tax on the Chapter net income for the year. It should be noted that some states may tax income of this nature.

The Solution

- The AMCA National, in recognizing this problem, has consulted with a tax attorney and a CPA to determine how to comply with IRS regulations. Other forms of tax exempt

organizations under the IRS Code were considered but rejected because they were not compatible with the history of the Club and its Chapter/Membership structure. Furthermore, these other forms would not eliminate the consequences of Chapters paying taxes on Unrelated Business Income (UBI) which is the identical issue facing many of the Chapters currently.

- The AMCA Treasurer filed with the IRS for an extension to file appropriate tax returns until August 15, 2012, for the Club and the Chapters.
- All AMCA Chapters are receiving this correspondence because a review of financial documents indicates that some Chapters may violate the Safe Harbor by receiving more than 15% of the chapter gross receipts from non-members.
- The National AMCA is offering the following to your chapter to help you comply:
 - A consultation of up to two hours with Charles Deluzio, CPA, and if necessary, tax preparation service for your Chapter for 2011. The AMCA will contribute an amount not to exceed \$200 for Mr. DeLuzio's services. Your chapter is also free to seek its own professional advice in these matters at your cost.

The Future

- The AMCA National is committed to assisting the chapters in hosting and conducting National Meets, Road Runs, and Local Events that promote the sport of antique motorcycling.
- We will continue to offer guidance to chapters, through our professionals, toward:
 - IRS compliance, and how to minimize tax liabilities while accomplishing the objectives of antique motorcycle events.
 - Instructing Chapters that qualify how to file IRS electronic "post card" returns to assure continuation of their tax exempt status.

The following is an excerpt from an email that Scott Lange has sent to the board with a look at the tax status and a 501 (c) 10 status. I have included only the relative parts and explanation.

On to the issue of the 501(c)7 exemption. To get to the point, the 501(c)7 exemption is seriously flawed given our operational characteristics. As a club, we have too much non-exempt income, whether it be non-member or non-traditional. In fact, under any exemption we select we will probably have a problem with non-exempt income that will be taxable. I've suggested 501(c)10, and I will explain below why it is preferable to the 501(c)7 exemption, but even under that option we may face taxes.

501(c)7 is problematic for a many reasons. First, this exemption has more risk than others of having the entire exemption revoked based on failure to comply with its requirements. The exemption can be revoked for exceeding the safe harbor thresholds. It can be revoked for failing to keep the detailed records necessary for tracking exempt and non-exempt income. Keep in mind, with revocation, all income becomes taxable. That is distinguishable from other exemption options, where there is significantly reduced risk of revocation, even if some non-exempt income is subject to taxation.

I am attaching as an item a very rough email that consists of research in rough stage regarding the 501(c)7 exemption. It is a cut and paste job, with links to the source, which is mostly IRS publications. If you take the time to read the extracts, or even more, use the links to review the source material, you can begin to fully appreciate the potential pitfalls with the social club designation. There are complex issues of reciprocity that come up in connection with chapter/National events. Any money the club makes beyond dues is non-exempt income for a social club. Social clubs have very strenuous membership requirements. In the case of the AMCA, membership dues are so low they can be considered nominal. People will pay for a membership just to vend at a single swap meet (like me), or they will join just so they can have their bike judged (the actual cost of which is considerably less than a National membership). Either situation is inconsistent with the IRS' view of what membership in a social club should constitute. They would see our situation in the same way as they would view a golf club offering a one day membership just so someone could play the course or play in a tournament. Non-member income. Our membership requirements are vague, and there is no selection criteria to speak of. We solicit membership from the public at large, and desire to expand our membership over time. All of these conditions are a red flag for IRS enforcement.

As I have pointed out, the membership requirement seems to be one of the key reasons the AMCA wants to stay with the 501(c)7 exemption. However, this conclusion is at fundamental odds with the reciprocity issue. If the Chapters and National are operating under the same certificate of exemption, then there is in fact no reason why a membership with National is required for someone who wants to participate in a chapter activity. A CHAPTER membership would be required, and that would satisfy the tax exemption requirements without a National membership. National's assertion that a National membership just does not appear to be true given the group tax exemption. On the other hand, if the membership is necessary because the chapter entity versus the National entity must be viewed as distinct legal entities, the requirement for a National membership defeats the argument of reciprocity. In that case, any National/chapter events must sort out the member versus non-member issues associated with 501(c)7 without recognizing the commonality of the tax exemption. Under those circumstances, the chapter's exemption is only maintained if the chapter requires participants in chapter activities - including National meets put on by a chapter - to purchase a chapter membership. Again, the purchase of a chapter membership would satisfy the social club tax exemption membership requirements and a National membership would again not be necessary for participation. I think you guys really need to think this one through. If in fact it is not necessary to purchase a National membership to participate in chapter sponsored events, the AMCA has been requiring National memberships on false pretenses. I won't go down this road but you know where it can lead..

Please note here that I acknowledge that in some cases a National membership has its own value proposition. Obviously, National members get the magazine. For individuals wishing to participate in multiple chapter events put on by several different chapters, the National membership would preclude the purchase of several local memberships. (This of course assumes reciprocity has been achieved, which in the case of most IRS social club audits, it hasn't). Also, a purchaser of a National membership may have other benefits, such as participation in members only sections of the AMCA website, or access to the National judging program. If you want people to buy National memberships, you need to build a value proposition that makes people want to buy a National membership. Telling them they have to, when in fact they don't, is not the best way to go about it.

One of the greatest risks the AMCA faces with the 501(c)7 exemption relates to the 80% of members who are "at large" members. In general, you do not know why these people have joined the AMCA. They profess to have the AMCA ideals and philosophy at heart, but who really knows what their motivations are. In my case, I am a National member because I had to join to participate in the Davenport meet. I am by definition a "convenience member". While I subscribe to the club philosophy, I'm not interested in most of its offerings. The magazine is now an advertising rag and I don't feel like I'm a part of the organization that puts it out. Personally, I'd rather have a plain newsletter, free of tripe and propaganda from the President, that covers the club from the MEMBER'S perspective. If CBC goes independent, I will no longer be a member. People like me constitute the vast majority of AMCA members but you have no idea why they have joined. If the IRS catches wind of this point, 80% of membership dues revenue becomes suspect, likely non-member income, and you've blown your safe harbor limits to kingdom come.

Let me move on to my next point - what we should do if the 501(c)7 designation appears unsustainable (as it does to me). (If you don't see the problem with the 501(c)7 exemption, I suggest you read the research in the attached item before proceeding.)

You have recently determined that "given the objectives of the AMCA", the 501(c)7 exemption is the way to go. I disagree. The 501(c)7 designation has far too much risk of total revocation. The 501(c)10 structure has substantially reduced risk of that occurring. I would surmise that you have rejected 501(c)10 because you do not believe it fits the organization's stated objectives. I agree. The answer, however, is not to reject the 501(c)10 designation, it is to change the objectives of the organization so they fit the designation. If this visionary step is taken, I think things fall into place.

The obvious conflict between our current objectives and the more favorable 501(c)10 exemption is the commercial elements that are baked into our objectives statement. In fact, as written, the AMCA's objectives and philosophy present a conflict between commercial versus exempt activities. Under any circumstances, a tax exemption is going to be problematic. Note the following from our current policies and procedures manual:

AMCA Statement of Purpose

The purpose of the AMCA shall be the collection, restoration, preservation and use of antique motorcycles, parts, accessories and literature pertaining to the history of same. It shall be further, to provide information and general literature pertaining to motorcycles that are at least thirty-five (35) years of age. It shall be to provide for and regulate National and regional Meets and tours. Through the avenue of common interest in antique motorcycles, the Club shall encourage good fellowship and brotherhood of all men.

AMCA Philosophy

The philosophy of the Antique Motorcycle Club of America, Inc. continues directly from that followed by the four successful businessmen who founded the Club in 1954. These men collected, preserved and restored old motorcycles, thereby saving a segment of early Americana. These were family men who envisioned a Club operated in such a manner as to include all family members at the Club events. They felt that a great deal of wholesome fun and enjoyment would result from sharing their interests in old motorcycles with others who held the same interests. Such a Club would also be mutually helpful in finding, rejuvenating, restoring, riding and displaying antique motorcycles. Club membership has always been open to all enthusiasts and interested persons. No restrictions of any kind have ever been set as to race, creed, color, nationality or country of residence. The AMCA believes in respect for others and law and order. To this end it seeks meet locations which will not disturb citizens in any community. It seeks and appreciates a positive, cooperative, constructive relationship with officials and law enforcement everywhere. The Board appeals to all AMCA members to use their personal influence in maintaining the wholesome image the Club has guarded since its founding. It frowns strongly upon fringe elements who deviate from social norms in behavior, attire or merchandise sold.

The aims of the Club can be summarized in our FLAME of passion for antique motorcycles:

Fellowship of a common interest, in a

Family environment

Literature and technical information to help us restore, ride and maintain our machines

Antique motorcycles of all makes over 35 years old

Meets and Road Runs to enjoy old motorcycles

Existence of the Club and its preservation

From its humble beginnings in 1954 the AMCA has enjoyed continuous growth, and in 2011 has over 10,000 national and international members and family members. Furthermore, there are currently 58 chartered local Chapters that provide many additional opportunities for enthusiasts of all ages to enjoy their antique motorcycles.

To join a local Chapter, a person must first be a National Club member. Information about local Chapter membership and activities should be obtained directly from the Chapter contact person listed in the AMCA Magazine, "The Antique Motorcycle," or the AMCA website at www.antiquemotorcycle.org.

As I look at the above, I focus first on "FLAME" as what this club is about. We are a fraternity, organized on a lodge basis, of members with a common interest in antique motorcycles. The meets, and the sale of parts and accessories, is incidental to and in support of the FLAME objectives and not objectives in and of themselves. In fact, everything we do as a club fits within the fraternal objectives of camaraderie and interaction among people with a common interest. The sale of merchandise at meets is in furtherance of member interest in education (seeing new things and learning about old MC components) and the completion of the machines that are at the heart of their own passion for old machines (sharing of resources). The judging of bikes is intended to further the education of members on the original configurations of antique machines, and to recognize the efforts of fellow enthusiasts who strive for originality and who wish to share their efforts with others. Somewhere along the way, when someone rewrote the basic philosophy of 1954, they gave elevated meaning to purpose that was in the beginning only a logical component of a series of elements that constitute the common ground among enthusiasts.

That addresses the Board's assertion that the 501(c)10 exemption does not fit the Club's objectives. That isn't a problem if you simply reword the objectives to make the conflicting elements subordinate to the broader objective most of us see as the true philosophy of the Club. Nobody is going to get excited if you rearrange the words a little. That is all that is required.

While you haven't said it, it may be that you all are also concerned about how the 501(c)10 exemption limits the manner in which club income and assets may be expended. Fraternal, educational, and charitable uses is a pretty broad landscape. Given the revised statement of objectives versus elements of what we do to achieve our objectives, I can't think of a single legitimate expenditure by the AMCA which will not fit within these classifications.

The benefit of the change is huge. The 501(c)7 designation is shared with golf clubs, and hobby clubs, many of whose members are wealthy people. Any exemption being enjoyed by wealthy people these days is in the center of the IRS radar screen. On the other hand, fraternal societies operating under the lodge system are generally off the radar screen. No long list of problematic enforcement rules have been created as with 501(c)7 because they aren't a key focus, nor have they been heavily audited. In the research materials, the IRS concedes the 501(c)10 is far preferable than the 501(c)7 designation because it avoids the non-member and non-traditional income rules associated with social clubs. I've seen some conflicting items regarding income to 501(c)10 organizations. Some references indicate non-exempt income is still subject to taxes, as with 501(c)7 organizations, but other sources suggest there is no distinction between exempt and non-exempt income, as long as all income is devoted exclusively to the permitted uses. (This is an area where tax counsel's advice should be sought.) One thing that is certain, however, is that the risk of revocation is far less for a 501(c)10 than for a 501(c)7. In view of the fact that the AMCA has numerous problematic issues, you have to pay attention to the revocation risk.

Now let me come back to the issue of National membership. At present, I believe you are at risk when requiring a National membership to participate in Chapter events. A common exemption defeats the argument that two memberships are required. In fact, a member of a local chapter CAN participate in a chapter event without a National membership and not jeopardize the tax exemption. You may pull the chapter's charter for allowing it, but that would just be one more offense. As I've mentioned before, if you are not on solid ground regarding the requirement for a National membership, and especially if the Club's tax exemption is revoked, you are operating a commercial business in violation of US anti-trust laws against "tying". I recommend you ask tax counsel to advise you on the National membership requirement and whether they agree it is necessary given a group exemption.

If in fact the desire to maintain National membership levels and income is at least part of the reason you have retained the 501(c)7 designation, I encourage you all to think more strategically. The AMCA will grow and prosper far more if members are channeled into the local chapters. There are many reasons why the National should be working to encourage this. As

you all know, the chapters put on ALL AMCA events. We should not have 80% of our members "at large". Yes, not requiring National memberships and directing members to chapters will reduce the National income stream. This is short sighted thinking. The more people that migrate to the chapters, the greater the need to centralized service and benefits the National organization can provide. Chapters, with significantly expanded chapter level dues income, can outsource their services on other needs to the National organization. Insurance, tax services, dispute resolution, group discounts, etc., etc. National should be providing these services to the Chapters for a fee as both a lead and a support organization. National can still control the philosophy of the AMCA, and can manage those functions that are logically construed as "central", so its influence would not be diminished. The fundamental change would be that AMCA becomes a "bottoms up" organization rather than the "top down" organization that seems to have evolved. I honestly do not think a top down structure fits the personalities of most AMCA members, myself included.

Scott Lange

#6954

David and I attended the 2nd Vintage Days at the Antique Motorcycle Museum in Anamosa the first weekend in June. The meet is getting bigger and there were more bikes for judging this year. David assisted with the judging and I helped with the check in of bikes. Saturday the sky opened up and spit some rain on us but it cleared up and the sun came out again. On Sunday we went on the road run and stopped at a new restaurant that was a barn remodeled. The menu was not large but the food was good.

The Here Comes Bronson group showed up with their Bronson sportsters.



Chief Blackhawk Business Meetings

August 7th Monthly meeting. Begin gathering around 5:30 PM and meeting starts at 7:00 PM at the Welcome Inn in Milan, IL.

October 2nd Monthly meeting. Begin gathering around 5:30 PM and meeting starts at 7:00 PM at the Welcome Inn in Milan, IL.

Special Events of Chief Blackhawk:

July 8th Chief Blackhawk Annual Picnic

August 30 to September 1, 41st Annual Chief Blackhawk Motorcycle Swap Meet and Show.

In Our Backyard and Around the Country

June 30 10:00 AM -8:00 PM West End Alano Club and Café
2603 Rockingham Road, Davenport. IA
Benefit for Sandy Schumacher see flyer page 13

Upcoming 2012 National Meets

Wauseon National
Wauseon, OH
7/20-7/22

Yankee Chapter
Hebron, CT
7/27-7/29

Chesapeake Chapter
Jefferson, PA
10/5-10/6

FUNDRAISER

Saturday, June 30th

10:00 a.m. to 8:00 p.m.

West End Alano Club & Cafe
2603 Rockingham Rd, Davenport

Live entertainment outside
Special Guest Talon Grey
Karaoke inside
Food specials at the café
Bake sale
Silent Auction
Raffle Prizes
50/50 Raffle

Benefit for Sandy Schumacher

100% of all proceeds go to Sandy and Tim Schumacher to help with medical expenses incurred from Sandy's surgeries.

Please visit talongrey.com for more details.

Thank you!



Poker Run Benefit for Sandy Schumacher

Saturday, June 30th
10:00 a.m.
West End Alano Club & Café
2603 Rockingham Road, Davenport



Registration 10—11:30 a.m.
(last bike out at 11:30 and last bike in at 5:00)

\$20 per person or \$30 with passenger

Start & finish at West End Alano Club & Café—150 mile route

Grand prize— minimum \$150

Stay for the benefit after the ride!!!!

Lots of fun activities including: live entertainment—Talon Grey, karaoke, bake sale, silent auction, raffle prizes, and 50/50.

For more information call Michelle N.—(563) 505-8873 or visit talongrey.com for more details.

Sandy's Story

Sandy is a very special woman to everyone who knows her. She is exceptionally loving and giving and devoted to helping others. Sandy provided a loving home, not only to her 3 children, but as a licensed daycare provider for more than 20 years. She is a devoted member of 1st Baptist Church where she volunteers as an usher, records daily devotionals, & serves food at homeless shelters. With her busy schedule she still finds time to share her experience, strength & hope by sponsoring other recovering alcoholics.

Sandy & Tim's lives took a tragic turn on February 13th when Sandy woke up with a headache. She was disoriented and unable to walk or get dressed...both she and Tim were scared to death. Sandy's last words to Tim as she was taken away by medical transport were "I love you". That was just the beginning of the ordeal Sandy & Tim are going through. The headache was the result of a massive stroke that left Sandy speech impaired and partially paralyzed. She has undergone 3 major surgeries since February.

Today Sandy is recovering slowly and painfully. She has countless hours of therapy every week. Sandy has the love and support of her husband, children, and grandchildren, however their medical bills are astronomical and Sandy will require long-time home care. Sandy and Tim have given unselfishly to their community; **now it is our turn to give unselfishly back to them.**

More pictures from Vintage Days.



Tator Gilmore had his race bike there and started it a few times.

Ray Price was also there with his bike and also entertained the crowd with starting the bike.



Lining up for the road run.