



**Page One: The News:**

- The big news this month is the new ARS website. Go to [www.ars.org](http://www.ars.org) and check out the new features as well as old favorites such as 'Rose of the Month.' In the Members Only section, there is a list of over two dozen PowerPoint presentations that can be downloaded (See Page Two) The Shopping site is expected to be operative the first weekend in March..
- Check out the new organic rose care website presented by the American Rose Society at [www.goodearthrosecare.com](http://www.goodearthrosecare.com). This site is the companion piece to the column on organic rose gardening presented every other month in the *American Rose* magazine. For information or suggestions write Jack Shoultz at [organicjack@cox.net](mailto:organicjack@cox.net)
- Ralph Moore's reactions to the commemorative issue of the January **American Rose** and the festivities surrounding his 100<sup>th</sup> birthday ranged from humility at all the fuss to gratitude for the continuing stream of cards and e-mails with birthday wishes. If you have not yet done so, you can send congratulations to him at 2519 East Noble Avenue, Visalia, Ca 93292.

**Page Two: VIEWS: Bob Bauer is a professional photographer, a member of the Utah Rose Society, and a member of the Local Society Relations Committee.**

The New Slideshow Paradigm

By Bob Bauer

**Introduction:** In the last several years the photography world has been turned upside down by the replacement of film with digital imaging. This replacement is now in its final stages; today, far more people are shooting their photos with digital cameras than with film cameras.

The upside: First, digital photography saves a considerable amount of money that was once required to pay for film and developing. Shooting is virtually free once you have paid for your camera and computer. Second, autoexposure and autofocus make shooting easy. Third, the ability to fix mistakes with the computer results in better picture quality for the average amateur photographer.

The downside: You need more than a camera to process digital images. In addition to the camera, a computer, a photo manipulation software program and a printer are also required. And, what is needed to produce a good old fashioned 'Slide Show,' is a digital projector.

**Local Rose Society Events:** At least several times a year in most local societies, speakers need to use visual aids, especially to show pictures of roses and other plant

varieties. In the past, most local societies owned or borrowed a Kodak slide projector with the round trays on top that held the physical images on paper mounted transparency film 'slides.' The days of the slide projector are over.

Today and for the foreseeable future, the method of visual presentation by most lecturers will require a digital projector. A digital projector doesn't just show photographs, but is capable of projecting anything that can be seen on the screen of a computer.

**Buying a Projector:** I advocate that each local society (that can afford it) purchase one of these projectors. Anyone with a laptop computer and a USB 2 connection can plug their computer into one of these projectors and show the whole room anything from their computer. And the uses go far beyond just showing a stream of photographs. One can also run video or PowerPoint presentations or any other type of pre-made programs created with just about any type of software. PDF (portable document format) or HTML (web page) documents can easily be shown as well.

Most photographers do not yet own a digital projector, so I believe that it is important that one be made available by the organization so that members can share their photos and guests can run their presentations.

It is very simple for anyone to bring their own rose photos to a meeting by just putting them in a computer folder and saving them on a CD or DVD disc. (Something that almost all modern computers can do.)

A digital projector needs to be run from a computer. In the case of a lecture, it is usually a portable 'notebook' or 'laptop' computer.

I do NOT advocate that local societies buy a computer. It is a safe bet that the lecturer or several people in any given society have a portable computer that they are willing to bring to a meeting.

**Costs:** From my basic research, a digital projector of decent low to middle range quality can be purchased for between \$499 and \$899 dollars. There are many brands to choose from that can easily be found on most electronic shopping sites on the Internet. The high end digital projectors start at \$1000 and can go up to \$3500. Those units are overkill for our purposes.

**What to look for:** First of all, the more picture adjustment controls the better. Higher quality units will project 1024 x 768 pixels and up, not just 800 x 600 although the latter will do. Most projectors have several different ways to connect to a computer. Make sure that one of these is a standard USB 2 or Type B connector. Make sure there is an audio output if you want to run A/V presentations. And lastly, the more 'lumens' of brightness, the better. 1600 to 2000 and up is better than 1200 or 1300.

For more detailed information on the parameters to determine the best digital projector for your purposes, check out this great website:

[http://www.projectorcentral.com/buyers\\_guide.cfm](http://www.projectorcentral.com/buyers_guide.cfm)

**Page Three: Re-Views: Deductibility of Rose Society Expenses**

**(These items were adapted from an article by Robert B. Martin, Jr—an Attorney and Certified Specialist in Taxation Law—California Board of Legal Specialization.) For more information, consult the White Book, pp. 135-136.**

**Contributions:**

- The American Rose Society is recognized by the Internal Revenue Service as an educational organization exempt from the Federal Income Tax.
- Contributions to the ARS are tax deductible, including earmarked funds under the Patron Program.
- Contributions to local rose societies affiliated with the ARS are also tax deductible.

**Membership Dues:**

- Generally, membership dues are deductible minus the value of any tangible benefits received. However, if the dues are less than \$75 a year, the benefits are disregarded. Deduct away.
- Same for local societies.

**Contribution of property:**

- Generally, the fair market value of the property at the time of contribution.
- Includes rose bushes, books, vases, and other items used by a rose society.

**Contributions of Services: NO**

**Out of Pocket Expenses:**

- Unreimbursed actual expenses incurred in performing donated services, including parking fees and tolls, but not insurance, depreciation, auto registration fees and the like. This is available to those who judge, exhibit or volunteer at rose shows, for example. It is available to speakers at meetings, but not to attendees.

**Convention Attendance Expenses:**

- Yes, if you are an officer, speaker, or any other person with specific and recurrent duties. No, if you are merely a convention registrant with only nominal duties.

**Substantiation:**

- Keep good records, including receipts that show both the expense and the purpose for which it was incurred.
- Any contribution over \$250 needs a contemporaneous written acknowledgment from the donee or it may be disallowed as a deduction.

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**Contact any member of the Local Society Relations Committee to comment on any item in this e-mail. The names and e-mail addresses of the members are listed on the ARS website: [www.ars.org](http://www.ars.org).**