The Education and Research Foundation for the Society of Nuclear Medicine

2010 Annual Report
It is our vision to shape the future of our field by providing access to education and investing in pilot research for the next generation of technologists, scientists and physicians. In the coming years, we will continue to grow as the field’s preeminent funding source by launching a new major-gifts initiative that will take our fundraising to a new level of excellence.
As President of the Education and Research Foundation (ERF), my charge is to make sure we are using our resources—our endowment, the expertise of our staff, and the voices of our donors to the utmost, that will allow us to make the maximum impact on the field. For every dollar our donors give, we must assure that it is used in a way that makes an immediate and lasting impact.

It is our vision to shape the future of our field by providing access to education and investing in pilot research for the next generation of technologists, scientists and physicians. We serve a unique purpose as our 50-year old Foundation provides a unique safe harbor for the long-term funding of education and research activities exclusively in nuclear medicine and molecular imaging. In the coming years, we will continue to grow as the field’s preeminent funding source by launching a new major-gifts initiative that will take our fundraising to a new level of excellence.

The ERF’s sole mission is to raise funds and manage assets to maximize funding for grants, awards, scholarships and educational programs. To that end, we operate at an arm’s length from the SNM and its mission and initiatives. We are a separate 501(c)(3) organization recognized by the IRS as a charity that does not engage in any lobbying activities. Hence, the tax-deductibility of donations to the ERF is never questioned. We view our relationship with SNM as a separate and autonomous entity. This allows the Society to address emerging scientific, policy and health care issues; leaving the ERF free to focus on funding for long-term needs in education and research for the field.

The Foundation has been steadfast in its commitment to provide scholarships for undergraduates, advanced degree support, pilot research grants, pre- and post-doctoral fellowships and travel grants to the SNM Annual Meeting. From 2008 to 2011, the Foundation disbursed almost $2 million of its assets for these activities. In addition to contributing $1,656,708 to the SNM for the Molecular Imaging Center of Excellence and the SNM and SNMTS grants and awards scholarships, the ERF granted another $276,000 for the Cassen Post-Doctoral Fellowships, Cassen Prize and Lectures during that same period. That’s a total of $1,932,708 pumped into our field to equip our technologists, scientists and physicians with the education and research opportunities they need to become the best and brightest in the field!

We are immensely grateful to all our donors for their contributions.

The progress we have made in recent years is just the beginning. Our goal is to provide over $1 million in annual funding for research and educational programs. The coming year is giving each of us an unprecedented opportunity to really make a difference and to have an immediate impact on the recruitment of new talent into our specialty!
The donors to the Education and Research Foundation listed on the following pages support the ERF and its mission through gifts to the Annual Appeal, the Paul Cole Scholarship Fund, the Robert J. Lull, MD Memorial Fund, and the Molecular Imaging campaign. The ERF is deeply grateful for their donors’ generosity and trust in the Foundation and its work.

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The Education and Research Foundation is recognized by the IRS as a 501(c)(3) charitable organization. All donations are deductible to the full extent of the law.

Estate Planning

Developing an Effective Estate Plan

Every person has a right to dispose of estate assets as he or she wishes, and to decide the persons or institutions that will one day receive those assets. The first step in developing an effective estate plan is to decide exactly what you want to accomplish. The second step is to prepare a detailed inventory of assets available to accomplish your objectives. The third step is to learn about the various planning tools which can help you accomplish your objectives.

Step One: Determine Your Objectives

It is important to look at your ultimate objectives — not in terms of dollars, but in terms of what you want to accomplish.

If you are married, you may want to provide security for your spouse. If you are a parent, you may want to provide financial protection for your children or simply provide a token of your love. If you think about it, you also may want to remember certain friends in your estate plans or make a final expression of your commitment to one or more charitable organizations whose missions you have supported.

Take the time to write down all your ultimate estate objectives. Again, forget about dollars. Just think about what you want to accomplish for both yourself and your beneficiaries. Consider various contingencies that can affect your estate plan — changes in the size of your estate or the needs of your beneficiaries and the possibility of a beneficiary predeceasing you.

Step Two: Prepare an Estate Inventory

In preparing your estate inventory, you can classify most assets as securities (stocks, bonds, etc.), real estate, bank accounts (savings, checking, C.D., money market), personal property (art, collections, jewelry, furniture, cars, etc.), life insurance (cash value, term, universal, group, etc.) and retirement plans. Write down everything on your list, including jointly owned property.

Step Three: Understand the Tools

One early decision you will need to make in developing your estate plan is whether you want to leave property outright or in trust. Certainly, if the beneficiary is a minor or ill or incapacitated, a logical answer would be to leave property in trust. Trusts should also be considered:

• you feel that the beneficiary might have a difficult time handling an outright bequest.

• you want to ensure that the property, or the income from the property, will be available to provide security for the life of the beneficiary.

• you want your property or the income from the property to be available to one person, but to pass to another person or institution at some later time.

Trusts are extremely flexible, and your attorney can draft a trust that will accomplish your objectives.
Do Lifetime Gifts Make Sense?

Let’s assume you decide to leave part of your estate in trust and part outright. Your next decision might be whether to give the property during your lifetime or after your death.

This can be an easy decision if there is any possibility that you will need the property for your own security. But if your estate is sufficiently large that you can prudently give part of it now, a current gift should be considered.

Many people find lifetime gifts are more helpful and personally satisfying to their beneficiaries than testamentary gifts. Tax savings may also be a good reason to consider lifetime gifts.

Planning Your Will

Here are a few key points to consider when planning your will:

- Your will must meet all the technical requirements of the state where you reside. Consult an attorney; and, if you move to another state, ask an attorney in the new state to review your will.
- You can bequeath a sum of money or a specific property to a beneficiary of your choosing or a specified percentage of the value of your estate to a beneficiary.
- You can create a trust through your will or during your life.
- In your will, you can nominate an executor or executrix to manage the settlement of your estate. You can choose a family member, a friend, your attorney or a bank or trust company. If you wish, you can nominate co-executors and define the powers of the executor.
- You can name one or more residuary beneficiaries such as a charity to receive property not specifically bequeathed.

Consider a Revocable Living Trust

There are two basic methods you can use to direct the disposition of your estate at death.

- Your will can direct the disposition of probate assets, with separate dispositions made for nonprobate assets; or,
- You can create a revocable living trust to control the disposition of both probate and nonprobate assets.

There are advantages and disadvantages of each method. The revocable living trust, as the name implies, is a trust you create during life that can be changed or revoked at any time. In the trust agreement, you set forth exactly how trust property is to be disposed of at death, very much like a will.

As the creator of the trust, you transfer properties to the trust so that the trust becomes the legal owner of the property. You can reserve the right to receive all the trust income. You can also change the trust, remove property from the trust, or cancel the entire arrangement at any time. You can even serve as trustee — with a substitute trustee taking over the responsibility in the event of death, disability or incapacity.

What will the revocable living trust accomplish that makes it worth your effort?

First, it will avoid probate costs. Since the trust is the legal owner of any property held in the trust, assets transferred during your life are usually not subject to probate.

Second, the revocable living trust will avoid delays that are typical in the settlement of an estate. Income and principal of the trust will be available to your beneficiaries immediately.

Third, the trust can be the cornerstone of a comprehensive estate plan. During your life, you can name the trust as beneficiary of your insurance and retirement death benefits. You also can direct in your will that certain assets be paid to the trust at your death. The end result: the trust will receive practically all your assets — both probate and nonprobate.

Fourth, because the trust is a private document, your estate plan will never become public knowledge as it does with a will.

What are the disadvantages of the revocable living trust? First, it may be more expensive than a will; and, second, there may be complexities in transferring assets to the trust and managing the trust during your lifetime. Still, you may want to consider the revocable living trust, especially if you have decided that trusts can be helpful to your beneficiaries or if you have substantial estate assets that may need professional management.

What About the Estate Tax?

After a one-year repeal, the federal estate tax has returned. An estate has an applicable exclusion amount (how much is protected from tax) of $5 million and a top tax rate of 35%. There is also a new option called “portability” that allows the surviving spouse to benefit from any exclusion amount not used by the estate of the decedent. That means that if a husband dies in 2011, but uses only $1 million of the exclusion amount, the wife’s estate upon her death can use $4 million (the exclusion amount not used at the husband’s death) + whatever the applicable exclusion is at that time.

So, there are new rates, new exemptions and new rules for 2011 and 2012 (notice that the present law is only in effect for two years). And, many states have their own estate and/or inheritance taxes. Estate planning can be complicated when taxes are considered. Remember, including a deductible charitable bequest can be an effective estate planning tool that is satisfying on a personal level.

We can provide additional timely information on effective estate and will planning. We urge you to consider the potential benefits and contact us if we can help.

The Education and Research Foundation for SNM

Theresa L. Pinkham, MPA
Executive Director
16616 Harney Street
Omaha, NE 68118
Phone: 402.215.0441
Toll Free: 1.800.692.1610
Email: pinkham@erfsnm.org
Website: www.erfsnm.org

Figures in our examples are based on average interest rates, and may be different at the time of a gift. Tax information provided herein is not intended as tax or legal advice and cannot be relied on to avoid statutory penalties. Always check with your tax and financial advisors before implementing any gift.
2010 SNM/SNMTS Scholarships, Grants & Award Programs funded by the Education & Research Foundation

2010 Alavi-Mandell Awards

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Mary Briski; University of Washington, Seattle, Washington; 2Department of Radiology, University of Washington, Seattle, Washington; and 3Department of Pharmacoeconomics, University of Washington, Seattle, Washington


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2010 Paul Cole Scholarships Bachelor’s Degree Program

• Mandie Bird; University of Iowa

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• Lacy Greens; Wheeling Jesuit University

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• Paige Onweller; Ferris State University

• Michael Reichenbach; University of Arkansas for Medical Sciences

• Katrina Sherets; Medical College of Georgia

Associate Degree Program

• Meshandra Elliot; Galveston College

• Kimberly Skog; Southeast Technical Institute

Certificate Program

• Joel Graum; Mayo School of Health Sciences
2010 Bradley-Alavi Student Fellowship Award

Naim Ali, University of Medicine and Dentistry of New Jersey-New Jersey Medical School

Evaluation of Combined Modality Radiimmunotherapy (CMBIT) for Treatment of Mammary Adenocarcinoma Using in vivo Bioluminescence Imaging (BLI)

2010 SNMTS Best Paper Award 1st place


Division of Nuclear Medicine, Department of Radiology, Mayo Clinic, Rochester, Minnesota

2nd place


Department of Nuclear Medicine, Cancer Services, and Good Samaritan Breast Health Center Legacy Good Samaritan Hospital, Portland, Oregon

3rd place


Kita-ku, Osaka, Japan
### Statement of Cash Flows

**Years Ended September 30, 2010 and 2009**

<table>
<thead>
<tr>
<th>Cash Flows From Operating Activities</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net assets</td>
<td>214,491</td>
<td>592,614</td>
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<tr>
<td>Adjustments to reconcile change in net assets to net cash used for operating activities</td>
<td></td>
<td></td>
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<tr>
<td>Net (gains) losses on investments</td>
<td>(478,919)</td>
<td>9,080</td>
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<tr>
<td>Net (increase) decrease in assets</td>
<td></td>
<td></td>
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<tr>
<td>Due from the Society of Nuclear Medicine</td>
<td>44,278</td>
<td>(19,537)</td>
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<tr>
<td>Pledges receivable</td>
<td>57,926</td>
<td>5,530</td>
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<tr>
<td>Accrued interest receivable</td>
<td>793</td>
<td>9,424</td>
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<tr>
<td>Net increase (decrease) in liabilities</td>
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<tr>
<td>Checks issued in excess of bank balance</td>
<td>(20,810)</td>
<td>166,167</td>
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<tr>
<td>Accounts payable</td>
<td>(153,460)</td>
<td>166,167</td>
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<tr>
<td>Awards payable to the</td>
<td></td>
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<tr>
<td>Society of Nuclear Medicine</td>
<td>(86,811)</td>
<td>65,772</td>
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<tr>
<td>Net Cash Used for Operating Activities</td>
<td>(401,702)</td>
<td>(376,988)</td>
</tr>
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<table>
<thead>
<tr>
<th>Cash Flows From Investing Activities</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of investments</td>
<td>(2,771,003)</td>
<td>(2,202,820)</td>
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<tr>
<td>Proceeds from sale of investments</td>
<td>3,276,531</td>
<td>2,635,161</td>
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<tr>
<td>Net Cash Provided Investing Activities</td>
<td>505,528</td>
<td>432,341</td>
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<table>
<thead>
<tr>
<th>Net Increase In Cash and Cash Equivalents</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>103,826</td>
<td>55,353</td>
</tr>
<tr>
<td>Beginning of year</td>
<td>55,353</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>159,179</td>
<td>55,353</td>
</tr>
</tbody>
</table>
There is a beauty in discovery. There is mathematics in music, a kinship of science and poetry in the description of nature, and exquisite form in a molecule. Attempts to place different disciplines in different camps are revealed as artificial in the face of the unity of knowledge. All literate men are sustained by the philosopher, the historian, the political analyst, the economist, the scientist, the poet, the artisan and the musician.

Glenn T. Seaborg excerpt from a statement he delivered upon being appointed Chancellor of the University of California, Berkeley in 1958.