



**2025 Annual Business Meeting
Saturday, November 15, 2025**

AGENDA

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|--------|--|---------------------------------------|
| I. | Call to Order (2:00 pm) | Dr. Matt Young, President, presiding |
| II. | Report of Quorum | |
| III. | Adopt Standing Rules | Dr. Matt Young, President |
| IV. | Introduction of New Associate Fellows and Fellows | Dr. Bill Holden |
| V. | Introduction of the 2025 Honored Fellows | Dr. Matt Young, President |
| VI. | In Memoriam Announcements and Moment of Reflection | |
| VII. | 2025 Annual Report | Dr. Matt Young, President |
| VIII. | Presidential Citations | Dr. Matt Young, President |
| IX. | Report of the AAID Foundation | Dr. Daniel Domingue, Chair |
| X. | Report of the ABOI/ID | Dr. Justin Moody, ABOI/ID President |
| XI. | Report of the Nominating Committee and Elections | Dr. Ed Kusek, Chair |
| XII. | Report of the Bylaws Committee | Dr. Donald Provenzale, Chair |
| XIII. | Report of the Treasurer | Dr. Mario Silvestri |
| XIV. | Membership Dues (International): Special Vote | Dr. Jasmine Sung |
| XV. | Update on Specialty recognition efforts | Justin Withrow/Dr. Bill Anderson |
| XVI. | Recognition of President Young | President-Elect Dr. Donald Provenzale |
| XVII. | Remarks of the Incoming President | Dr. Donald Provenzale |
| XVIII. | Other Business and Announcements | Dr. Matt Young, President |
| XIX. | Adjournment (4:45pm) | |

Proposed Bylaws Amendment

To Be Considered at Annual Business Meeting of the American Academy of Implant Dentistry

Date: Saturday, November 15, 2025

Call to order at 2pm MT

AMENDMENT 1: (lines 168-169): Amend ARTICLE IV - DUES, ASSESSMENTS, AND FEES. Section 1C.

CURRENT WORDING	PROPOSED AMENDMENT	IF ADOPTED WILL READ
<p>A) Payment of Dues. Membership dues of all classes shall be payable on the 1st day of January each year.</p> <p>B) Delinquency of Affiliate Associate Fellow/General/Student (Resident) Members: The membership of Affiliate Associate Fellow/General/Student (Resident) Members whose dues are not received by March 31 will automatically be canceled.</p> <p>C) Delinquency of Voting Members: Voting Members whose dues are not received by March 31 will be notified by the Headquarters Office that their membership rights and benefits are suspended. The names of Voting Members whose dues are still in arrears on May 15 will be referred to the Board of Trustees, which by majority vote, may terminate their voting membership.</p>	<p>A) Payment of Dues. Membership dues of all classes shall be payable on the 1st day of January each year.</p> <p>B) Delinquency of Affiliate Associate Fellow/General/Student (Resident) Members: The membership of Affiliate Associate Fellow/General/Student (Resident) Members whose dues are not received by March 31 will automatically be canceled.</p> <p>C) Delinquency of Voting Members: Voting Members whose dues are not received by March 31 will be notified by the Headquarters Office that their membership rights and benefits are suspended and. The names of Voting Members whose dues are still in arrears on May 15 will be referred to the Board of Trustees, which by majority vote, may terminate their voting membership.</p>	<p>A) Payment of Dues. Membership dues of all classes shall be payable on the 1st day of January each year.</p> <p>B) Delinquency of Affiliate Associate Fellow/General/Student (Resident) Members: The membership of Affiliate Associate Fellow/General/Student (Resident) Members whose dues are not received by March 31 will automatically be canceled.</p> <p>C) Delinquency of Voting Members: Voting Members whose dues are not received by March 31 will be notified by the Headquarters Office that their membership rights and benefits are suspended and will be referred to the Board of Trustees, which by majority vote, may terminate their voting membership.</p>

Proposed Bylaws Amendment

Saturday, November 15, 2025

AMENDMENT 1: (lines 168-169): Amend ARTICLE IV - DUES, ASSESSMENTS, AND FEES. Section 1C.

Rationale: The Bylaw amendment would align the renewal cycle for voting members with that of general members to streamline administrative processes. Under this proposal, voting members would be suspended on March 31—the same date general members are terminated for non-payment. This change would standardize both renewal periods to 90 days. Currently, general members have a 3-month (90-day) renewal period, while voting members have a 6-month (180-day) period. Given the availability of online payments and auto-renewal options, a 6-month renewal window is no longer necessary.

Membership Committee Recommendation: The Membership Committee recommends that this amendment BE ADOPTED.

Bylaws Committee Recommendation: The Bylaws Committee recommends that this amendment BE ADOPTED.

Board of Trustees Recommendation: The Board of Trustees recommends that this amendment BE ADOPTED.



**American Academy of Implant Dentistry
Unaudited Financial Statements
for the Nine months Ended September 30, 2025**

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Notes to Unaudited Financial Statements
American Academy of Implant Dentistry
September 30, 2025

AAID's total operating revenue through September 2025 is up, with an increase of \$147,615 above the same period of 2024. However, \$97,000 of this increase stems from a one-time Specialty Recognition assessment. Otherwise, small growth in exams, advertising, and education is largely offset by small drops in dues, interest & dividend income, and royalties. Operating expenses are up \$240,019 or 9% due primarily to AAID's first payment of \$147,500 toward its early termination fee on its commercial office space and increased legal activity in a state First Amendment action. Robust market performance has resulted in substantial gains, leading to a current net surplus of \$480,438 and an anticipated year-end surplus of \$830,742. The Annual Conference is expected to generate a modest profit, contributing to AAID's total projected revenue to surpass last year by \$639,217, while incurring \$453,044 in additional expenses. The following is a **summary** of the financial results:

	Sep-25	Sep-24	Variance
Total Assets	\$ 14,187,465	\$ 14,154,829	0% Increase
Net Assets	12,379,449	12,429,683	0% Decrease
Income, Including Investments	3,285,893	3,093,750	6% Increase
Expenses	2,910,647	2,670,628	9% Increase
Operating Margin	(717,963)	(625,559)	-15% Decrease
Net Margin, Including Investments	480,438	513,537	-6% Decrease

The significant **income** variances on a year-to-year basis are as follows:

	Sep-25	Sep-24	Variance
Membership Dues	\$ 1,079,427	\$ 1,099,807	-2% Decrease
Examinations & Credentials	467,694	447,461	5% Increase
Education	44,301	15,773	181% Increase
Advertising	214,961	170,987	26% Increase
Saleable Materials	650	1,250	-48% Decrease
Interest & Dividends	183,214	201,368	-9% Decrease
Royalties & Miscellaneous	202,437	108,423	87% Increase
Unrealized & Realized Capital Gain or Loss	1,093,209	1,048,681	4% Increase



Total expenses through September 30, 2025, were \$2,910,647 compared with \$2,670,628, an increase of \$240,019 or 9%. AAID exercised its option to terminate its current office lease early. This option required \$147,500 to be paid on or before August 1, 2025, as one-half of the buyout, with an additional \$147,500 to be paid by August 1, 2026. Further cost increases are driven mainly by increased legal spending, increased publication production costs, and growing health insurance costs as part of employee benefits. The significant **expense** variances on a year-to-year basis are as follows:

	Sep-25	Sep-24	Variance
Salaries & Benefits	\$ 1,130,278	\$ 1,057,708	7% Increase
Professional Services	300,296	290,601	3% Increase
Legal Fees	399,344	325,232	23% Increase
Occupancy	307,291	170,233	81% Increase
Postage/Telephone/Supplies	16,348	27,308	-40% Decrease
Printing/Publications/Other Serv.	205,411	159,408	29% Increase
Consumer & Prof. Marketing	52,608	160,337	-67% Decrease
Travel & Meetings	57,749	89,297	-35% Decrease
Equipment	116,056	108,828	7% Increase
Insurance	108,101	83,913	29% Increase
Miscellaneous	36,279	29,915	21% Increase
Website/Internet/eGram	24,070	35,274	-32% Decrease
MaxiCourse/Dental Campus	-	9,000	-100% Decrease
Education Summit	4,681	14,940	-69% Decrease
LMS Expenses	152,135	108,629	40% Increase

As of September 30, 2025, the **Total Assets** were \$14,187,465, a slight increase of \$32,636 from 2024. Cash balances are more substantial with better annual conference revenues to date and a one-time infusion of cash from the Specialty Recognition Assessment. Equipment and software decreased substantially as we continue to depreciate significant investments in the build-out of Implant Institute, our newly launched Learning Management System.



The major assets were:

	Sep-25	Sep-24	Variance	
Cash in Bank	\$ 730,184	\$ 501,158	46%	Increase
Investments	12,534,915	12,674,762	-1%	Decrease
Receivables	96,246	62	100%	Increase
Deposits	158,498	146,183	8%	Increase
Equipment/Software	479,792	639,319	-25%	Decrease
Office Security Deposit	50,000	50,000	0%	Flat

Against \$14,187,465 of assets, we had \$1,808,016 in **Liabilities**, a nearly 8 to 1 ratio. Accounts payable consist of bills incurred in everyday operations and will be primarily paid in the subsequent month. Deferred membership dues include any dues prepaid for 2026 and three months of all dues collected for 2026. One-twelfth of the collected dues is earned and counted as revenue each month. Annual meeting revenues will not be recognized and earned until the meeting is completed. The Deferred Income Annual Meeting includes all funds received net of expenses for the 2025 meeting. Deferred Income, Exam Fees include fees collected for future exams. Deferred Revenue consists of a calculated deferral of office rent.

Major liabilities:

	Sep-25	Sep-24	Variance	
Accounts Payable & Accrued Liabilities	\$ 235,671	\$ 251,858	-6%	Decrease
Due to Affiliates	207,211	116,474	78%	Increase
Deferred Membership Dues	412,145	358,145	15%	Increase
Deferred Income, Annual Meeting	876,278	886,639	-1%	Decrease
Deferred Income, Exam Fees	6,510	41,829	-84%	Decrease
Office Lease Liability	70,201	70,201	0%	Flat



The Net Assets of the Organization consist of \$5,704,866, available for general operations. Undesignated reserves currently represent nearly ten months of budgeted operating expenses. Board Designated Reserve Funds stand at \$6,674,583. This represents a slight decrease in net assets of \$50,234 from September 2024. Undesignated Net Assets currently stand at a deficit as income from Capital Gains is added to the Market Fluctuation Reserve Fund and operating losses are deducted from Undesignated Net Assets. Net assets are commingled in cash, marketable securities, and other assets. Details of Net Assets are as follows:

	Sep-25	Sep-24	Variance	
Undesignated Net Assets	\$ (986,931)	\$ 675,606	100%	Decrease
Operating Reserve Fund	6,691,797	6,089,741	10%	Increase
Education Summit	2,648	7,329	-64%	Decrease
LMS Reserve Fund	589,414	895,241	-34%	Decrease
Specialty Recognition Reserve Fund	281,227	153,646	100%	Increase
ABOI Reserve Fund	40,000	40,000	0%	Flat
Market Fluctuation Reserve Fund	4,261,294	3,068,120	39%	Increase
Opportunity Reserve Fund	1,500,000	1,500,000	0%	Flat

The AAID Reserve Fund Policy requires minimum funding amounts for specific funds. Accordingly, based on current forecasts, AAID will likely have surplus funds at year-end in its Market Fluctuation Reserve Fund. It will also likely require transfers into its Undesignated Net Assets and Operating Reserve Funds to meet minimum funding requirements. Based on actual year-end balances, an action will be proposed at the winter Board of Trustees Meeting. Currently, the surplus in the Market Fluctuation Reserve Fund is sufficient to meet the reserve requirements of both the

As of September 30, 2025, the market value of market investments managed by JP Morgan was \$12,543,915. Our investment portfolio comprises just under \$7.1M or 56.6% equities, just under \$4.7M or 37.4% fixed income/cash, and over \$740K or 5.9% in alternative investments. The return, net of expenses, on the portfolio through September 30, 2025, is 10.6% compared with the following market indicators:

MSCI World Net Return	16.2%
S&P 500 Gross Return	13.7%
Bloomberg U.S. Aggregate Total Return	6.3%

American Academy of Implant Dentistry
Comparative Balance Sheet
For the Periods Ending September 30, 2025 & 2024

	<u>2025</u>	<u>2024</u>		<u>2025</u>	<u>2024</u>
Assets:			Liabilities:		
Cash in Bank	\$ 730,184	\$ 501,158	Accounts Payable & Accrued Liabilities	\$ 235,671	\$ 251,858
Investments	12,534,915	12,674,762	Due to Affiliates	207,211	116,474
Receivables	96,246	62	Deferred Membership Dues	412,145	358,145
Deposits	158,498	146,183	Deferred Income, Annual Meeting	876,278	886,639
Prepaid Expenses	137,830	143,345	Deferred Income, Exam Fees	6,510	41,829
Equipment/Software	479,792	639,319	Deferred Income, Other	-	-
Office Security Deposit	50,000	50,000	Office Lease Liability	70,201	70,201
			Total	\$ 1,808,016	\$ 1,725,146
			Net Assets:		
			Board Designated Reserve	\$ 6,674,583	\$ 5,664,336
			Undesignated	5,704,866	6,765,347
			Total Net Assets	\$ 12,379,449	\$ 12,429,683
			Total Liabilities		
Total Assets	<u>\$ 14,187,465</u>	<u>\$ 14,154,829</u>	& Net Assets	<u>\$ 14,187,465</u>	<u>\$ 14,154,829</u>

American Academy of Implant Dentistry
Summary of Revenue and Expense
For the Nine Months Ending September 30, 2025 & 2024

	2025 Actuals	2025 Budget	2024 Actuals
Membership Dues	\$ 1,079,427	\$ 1,613,530	\$ 1,099,807
Annual Conference	-	2,462,491	-
Examinations & Credentials	467,694	534,554	447,461
Education	44,301	289,904	15,773
Advertising	214,961	423,500	170,987
Saleable Materials	650	126,600	1,250
Interest & Dividends	183,214	380,000	201,368
Royalties & Miscellaneous	202,437	262,575	108,423
Total Revenue	2,192,684	6,093,154	2,045,069
Administrative	896,492	1,541,172	742,268
Annual Conference	-	2,199,396	-
Membership Services	325,361	653,109	283,657
Examinations & Credentials	252,180	343,000	203,398
Support of Sponsored Organizations	360,586	556,409	311,816
Education	495,357	815,965	453,390
PR & Marketing	580,671	928,054	676,099
Total Expenses	2,910,647	7,037,105	2,670,628
Operational Margin	-717,963	-943,952	-625,559
Net Assets Releases from Restriction	105,192	136,575	90,415
Unrealized & Realized Capital Gain or Loss	1,093,209	659,743	1,048,681
Total Margin	\$ 480,438	\$ (147,634)	\$ 513,537

American Academy of Implant Dentistry
Allocation of Expenses By Major Activity
For the Nine Months Ending September 30, 2025

	Administrative & Legal	Annual Meeting	Membership Services	Examinations & Credentials	Support of Sponsored Organizations	Educational Courses	Marketing & Public Relations	Total Actual 9/30/2025	Annual Budget 2025	Total Actual 9/30/2024
Salaries & Benefits	\$ 161,617	\$ -	\$ 202,025	\$ 134,683	\$ 148,150	\$ 268,313	\$ 215,490	\$ 1,130,278	\$ 2,075,172	\$ 1,057,708
Professional Services	99,677	-	525	78,234	45,033	210	76,617	300,296	665,813	290,601
Legal Fees	283,353	-	-	-	115,991	-	-	399,344	651,000	325,232
Occupancy	177,404	-	23,284	19,388	27,124	31,019	29,072	307,291	270,823	170,233
Postage/Telephone/Supplies	1,071	-	5,898	875	638	2,358	5,508	16,348	74,269	27,308
Printing/Publications/Other Serv.	1,802	-	49,413	(65)	-	-	154,261	205,411	474,692	159,408
Consumer & Prof. Marketing	-	-	-	-	-	1,707	50,901	52,608	151,420	160,337
Audio Visual/Live Surgery	-	-	-	-	-	-	-	-	445,000	-
Travel & Meetings	42,541	-	3,049	1,268	1,845	3,267	5,779	57,749	996,103	89,297
Equipment	19,962	-	36,928	10,188	6,962	15,490	26,526	116,056	195,901	108,828
Insurance	92,811	-	195	130	14,575	182	208	108,101	160,062	83,913
Miscellaneous	16,254	-	4,044	7,479	268	5,345	2,889	36,279	279,757	29,915
Website/Internet/eGram	-	-	-	-	-	10,650	13,420	24,070	45,462	35,274
Direct Grant to the AAIDF	-	-	-	-	-	-	-	-	15,000	-
MaxiCourse/Dental Campus	-	-	-	-	-	-	-	-	75,000	9,000
Content & Exhibit Management	-	-	-	-	-	-	-	-	137,005	-
MaxiCourse 2 Direct Expense	-	-	-	-	-	-	-	-	47,500	-
JU Grant Allowance	-	-	-	-	-	-	-	-	81,735	-
Education Summit	-	-	-	-	-	4,681	-	4,681	7,329	14,940
Membership Survey	-	-	-	-	-	-	-	-	1,000	-
LMS Expenses	-	-	-	-	-	152,135	-	152,135	187,062	108,629
TOTAL EXPENSES	\$ 896,492	\$ -	\$ 325,361	\$ 252,180	\$ 360,586	\$ 495,357	\$ 580,671	\$ 2,910,647	\$ 7,037,105	\$ 2,670,623

**American Academy of Implant Dentistry
2026 Operating Budget**

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American Academy of Implant Dentistry

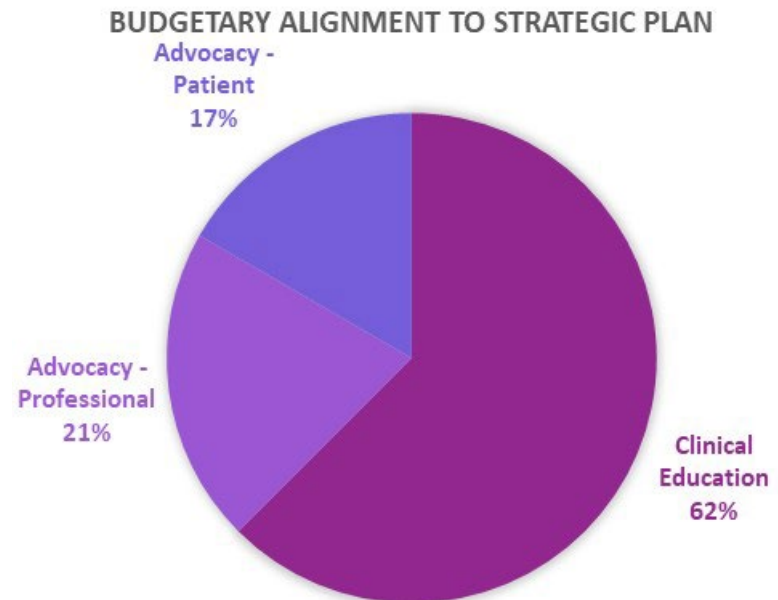
Operating Budget for 2026

Strategic Summary

The American Academy of Implant Dentistry Strategic Plan for 2022-2026 identifies the following Strategic Priorities:

1. Clinical Education (55%)
Members understand and successfully apply high-quality implant dentistry techniques that improve patient outcomes.
2. Advocacy - Professional (25%)
The ABOI / AAID credentials are recognized as the bona fide designation of clinical competency.
3. Advocacy - Patient (20%)
Patients are aware of, understand the quality of and seek out care by credentialed implant dentists. 15% patient focus | 5% colleague awareness

- | | |
|-----------------------------|-------------|
| 1. Clinical Education: | \$3,107,325 |
| 2. Advocacy – Professional: | \$1,048,095 |
| 3. Advocacy – Patient: | \$833,908 |
| 4. Other Operations: | \$1,445,002 |



Overview

AAID continues to face headwinds as it seeks to achieve positive cash flow in its operations budget. This budget represents a drawback in revenue from the 2025 budget but an increase compared to the current 2025 projections. These shifts result from aligning projections for membership dues, annual conference, education, and advertising revenues more closely to recent trends. This budget projects a 5% net membership growth over 2025 projections and stable Annual Conference revenues. Exams and Credentials income remains strong but is projected to settle back 5% from record highs in 2025. Overall, an increase of 3% is expected in budgeted revenues over the 2025 forecasted revenue. However, 6% growth is anticipated in expenditures, stemming primarily from increased F&B costs at the Annual Conference, higher health insurance premiums, and a staff addition to support capacity in Education and Examinations and Credentialing. An average of 6% annual investment returns would largely offset this operational deficit, producing a projected overall net deficit of \$125,212.

This budget represents significant cost savings measures implemented by staff while still working toward the current strategic plan and providing adequate coverage of existing programs. Additional measures could be taken to help shrink this deficit. These measures will be presented in a supplemental report for the consideration of the Finance Committee.

Income

The budgeted operating revenues of \$5,590,706 for 2026 are higher than the forecasted operating revenues of \$5,406,499 for 2025 by \$177,514 or 3%. Revenues are expected to change as follows:

	<u>2026 Budget</u>	<u>2025 Projected</u>	<u>% Change</u>
Membership	\$ 1,538,076	\$ 1,469,236	5%
Annual Conference	2,219,533	2,208,063	1%
Examinations/Credentials	515,540	541,317	-5%
Interest and Dividends	504,000	499,915	1%
Advertising, Royalties, Sale Items	657,577	440,285	49%
Education	121,481	82,046	48%
Specialty Recognition Fees	34,500	172,330	-80%

1. Membership Dues: The 2026 projected dues income of \$1,538,076 is based on slight improvements in both renewal rates and new member recruitment due to outsourcing our recruitment campaigns. Membership is expected to grow by 5%.

2. Annual Conference: The 2026 Annual Conference income is budgeted at \$2,219,533, very close to 2025 projected revenues and is figured as follows:

Registration Fees	\$ 1,050,781
Exhibitor Fees	576,536
Corporate Sponsorship	444,000
Limited Attendance Workshops	118,716
President's Celebration	29,500

The exhibit booth income is based on 16 booths held for sponsors and AAID use in 4 islands. 132 booths would remain as paid exhibitor space with an expectation that all will sell. The early price for exhibit booths is \$4,300 for in-line booths and \$4,700 for corner booths. We'll implement two rounds of price increases at \$400 increments to encourage early interest. Exhibitor add-ons are also available for purchase. The on-site registration fees in Nashville are based on 738 doctors, 250 students, spouses, and staff, and 100 paid exhibit personnel. The total on-site attendees, including AAID staff and exhibitors included in sponsor and exhibit space purchases, is 1,363.

3. Examinations & Credentials Income: Exam fees are expected to remain retreat slightly from 2025 levels with 320 Part 1 examinees. 200 candidates are projected to apply for Part 2 of the Associate Fellow examination and 10 Fellow candidates with an additional 3 Associate Fellows by Credential and 20 Fellows by Credential. We also anticipate 2 Academic Associate Fellows and 2 credentialed member reinstatements. We also forecast 20 re-test fees and 30 re-scheduling fees.

4. Educational Courses: Implant Institute enters its second full year of operation. Market adoption has been slower than anticipated. We have reduced our forecasts to \$56,981 in revenues as it continues to add new education offerings and gain traction in the Continuing Education marketplace. Income for MaxiCourses is budgeted at \$64,500. This is based on fees for 21 MaxiCourses and projecting acceptance of 3 new MaxiCourse applications.

Implant Institute	\$ 56,981
MaxiCourses	64,500

5. Advertising Revenue: For 2025, net revenue from advertising is forecast to increase to \$418,977. This will be the first full year for our new, full-time salesperson. We anticipate 46% growth as client relationships and familiarity strengthen.

6. Subscriptions, Licensing, and Sale Items: Besides advertising sales, we assume other income opportunities related to the Journal of Oral Implantology, including paid subscriptions and licensing fees of \$123,000. We also expect to sell our mailing list six times for a total of \$3,600.

7. Interest & Dividends: Interest rates are expected to decline through 2026. However, higher investment in dividend-paying equities should offset the impact of those lower rates. We anticipate a similar combined interest and dividend income of \$504,000.

8. Royalties: We finalized a re-negotiated profit share in our favor on royalty opportunities. We project a royalty income of \$112,000.

9. Specialty Recognition Fees: \$100 is collected from all new exam applicants for a total projected revenue of \$34,500.

Expenses

Total expenses for 2026 are projected to be \$6,434,331, compared to the 2025 projected expenses of \$6,121,002, increasing by \$313,329 or 5%. The most significant drivers of these expenses are increased F&B costs at the Annual Conference, higher health insurance premiums, and a staff addition to support capacity in Education and Examinations and Credentialing.

The AAID's expenses consist of seven major categories: Administrative, Annual Meeting, Communication/Membership, Examinations & Credentials, Support of Sponsored Organizations, Education, and PR/Marketing. These expenditures are summarized in Exhibits I and II and detailed on Schedules A through G. The following is a summary of the significant expenses:

Staff Salaries and Benefits plus Contractual Agreements: For 2026, the planned budget for staff salaries, benefits, and contractual agreements is \$2,916,230. This reflects a 12% rise from the 2025 forecast of \$2,605,937.

Salaries and benefits have a net 8.1% increase to cover cost-of-living pay increases, 18% health insurance premium increases, and the addition of a staff person to add capacity in Education and Exams and Credentialing. The staff salary and benefits consist of:

Salaries	\$1,685,448
Payroll Taxes & Benefits	530,397

Professional Services is budgeted at \$700,385. Our most significant expenses here are credit card processing and bank fees. These figures climb as our percentage of receipts processed by credit and debit cards increases. Investment management fees are netted against capital gains and losses from our managed investment account. Speaker honoraria for the Annual Conference is budgeted at \$106,625. JOI editor fees make up \$103,600 of this amount. There are contractual fees of \$107,500 allocated to the Annual Conference meeting planning, coordination, and promotion. For Examinations/Credentials, there are \$94,000 in costs for the computer-based exam, as well as consultant fees for psychometric services and test consultants. A new expense in this category is for outsourced phone reception services. This change allows us to replace a full-time staff person with a part-time staff person, representing both budget savings and increased staff capacity. The balance of these fees is for various service-related consulting, graphic design, media creation, and assorted freelance work.

2. Legal Fees: Legal fees expenditures of \$287,500 for 2026 are modest, with legal counsel assuming Specialty Recognition efforts in South Dakota will conclude soon.

State Legal Strategy	\$ 250,000
General Legal Fees	37,500

3. Occupancy: The cost of office rent, utilities, and maintenance for 2026 is expected to be \$171,408. This is a significant decrease because we will occupy new office space starting August 1, 2026, with incentives that cover all rents owed through 2026 and most of 2027. AAID will spend \$147,500 before August 1, 2026, to complete its lease termination obligations. The Finance Committee is asked to designate payment of that fee from surplus funds in the Market Fluctuation Reserve Fund

4. Telephone, postage, shipping, and supplies: The 2026 budget of \$142,056 represents a significant increase. Most of this increase is due to reinstating mailed campaigns for membership, the annual conference, and other marketing efforts. The increase also results from increased postage rates.

5. Printing, publications, and other services: \$355,787 is allotted. The most significant costs here pertain to production and distribution costs of AAID's print publications, like AAID News and the Journal of Oral Implantology. These costs also include the production costs of various AAID promotional print pieces.

6. Consumer Marketing: The budgeted \$95,000 includes targeted campaigns for the Annual Conference. Primarily, it includes \$85,000 for Consumer Awareness to direct public traffic to the AAID Find a Dentist website. This campaign has been scaled up slightly from 2025 to allow for AdWords and retargeting ad buys.

7. Audio Visual: The audio-visual cost of \$500,000 is \$55,000 more than was budgeted for 2025. The 2026 Annual Conference will be held in a hotel facility rather than a convention center. Convention centers typically carry lower overall costs for professional services like audio and visual.

8. Travel and Meetings: Expenses for the Annual Conference food/beverage and entertainment, Officers, Board of Trustees meetings, committee meetings, and staff travel are projected to increase by \$184,064 to \$1,029,036. \$104,158 of this increase is directly related to the Annual Conference, where F&B for meetings held in hotels carries higher rates than typical convention center costs. Other travel expenses are generally higher. \$48,194 of this increase is due to scheduling the 2026 summer Board of Trustees meeting to convene in-person rather than virtually.

Annual Conference meeting expenses for food & and beverages are:

2 Box Lunches	\$	194,126
7 Refreshment Breaks		137,241
Exhibit Hall Reception		99,450
Closing Event		78,101
Welcome Reception		59,670
4 Breakfast Coffee Breaks		46,744
Other		53,188
Women in Dentistry Reception		13,923
VIP Reception		12,597

9. Equipment: Expenses related to office furniture, equipment, software, and depreciation/amortization are projected to be \$54,367 more than budgeted in 2026. Increase depreciation expense, rising IT infrastructure costs, and investment in AI resources drive this increase. These expenses are as follows:

Depreciation and Amortization	\$60,434
Software & Software Maintenance	53,757
Managed IT	93,927

Software & Software Maintenance costs include annual fees for the membership database, accounting software, and application and grant management software. Managed IT has fixed-rate costs, including server and network security, proactive IT solutions, and unlimited customer support.

10. Insurance: the budgeted amount of \$169,814 includes:

Directors and Officers Insurance	\$132,000
Convention Insurance	14,765
Travel Insurance	817
Errors & Omissions	15,947
Business Owners	1,761
Cyber Liability Insurance	2,210
Workmen's Compensation Insurance	2,314

11. Miscellaneous: The budgeted amount of \$123,138 includes:

Security and Other Annual Conference Expense	75,103
Temporary Help	16,870
Staff Development	24,684
Other Misc.	6,481

12. Website, internet, and eGram: The budgeted \$47,540 includes the cost of internet for the annual conference, website hosting, maintenance, programming, social media marketing, and office internet.

13. Support of Sponsored Organizations: Total direct and indirect support to the AAIDF, ABOI, and AAID Districts is budgeted at \$78,424, \$177,615, and \$215,701, respectively. A total of \$15,000 is included as direct support to the ABOI to cover the cost of its support of the ABDS. The Finance Committee is asked to consider the continuation of this grant considering the current financial trend. AAID will continue to provide office space for ABOI's employees and absorb the costs of related expenses.

14. Content and Exhibit Management: Various software platforms and professional services contracts are obtained to provide platforms for live event education content, exhibit floor sales and management, and event registration – pre-meeting and during meetings. The total cost of these contracts is budgeted at \$144,322. This is an increase of \$17,317 from the prior year. We continue to expand annual conference registration support to cover a wider array of services, including event registration and on-site services. These services free up staff time throughout the year to assist with other mission-critical goals and allow staff to serve other critical functions during conference week.

15. LMS Expenses: The corresponding budget line items allocate all expenses outside of salaries & benefits. \$229,383 is all other direct costs associated with the learning platform, support, and content development. \$108,782 is for depreciation and amortization expenses, \$58,000 is for software costs, \$40,320 for direct marketing, \$9,264 is for consulting support, and the balance of \$13,017 is primarily for professional fees and subscription costs.

AAID
2026 Budget
Summary of Income and Expenses

	2026 Budget	2025 Forecast	2025 Budget	2024 Actuals
Membership Dues	1,538,076	1,469,236	1,613,530	1,465,769
Annual Conference	2,219,533	2,208,063	2,462,491	1,832,468
Examinations & Credentials	515,540	541,317	534,554	525,148
Education	121,481	82,046	289,904	45,830
Advertising	418,977	286,614	423,500	257,925
Subscriptions, Licensing & Sale Items	126,600	123,867	126,600	1,900
Interest & Dividends	504,000	499,915	380,000	518,069
Royalties & Miscellaneous	146,500	202,134	262,575	120,173
Total Revenue	5,590,706	5,413,193	6,093,154	4,767,282
Administrative	952,739	1,211,157	1,541,172	1,108,991
Annual Conference	2,307,295	2,144,158	2,199,396	1,883,990
Membership Services	655,141	469,145	653,109	383,487
Examinations & Credentials	434,253	320,135	343,000	327,350
Support of Sponsored Organizations	471,739	524,169	556,409	449,251
Education	734,516	665,541	815,965	627,593
Marketing & Communications	878,647	786,698	928,054	887,296
Total Expenses	6,434,331	6,121,002	7,037,105	5,667,958
Operational Margin	(843,625)	(707,809)	(943,952)	(900,676)
Net Assets Released from Restriction	116,856	289,782	136,575	271,612
Unrealized & Realized Capital Gain or Loss	601,557	1,255,464	659,743	918,420
Total Margin	(125,212)	837,436	(147,633)	289,356
Net Assets, at Beginning of Year	12,748,988	12,201,334	12,201,334	12,183,590
Net Assets, at End of Year	12,506,921	12,748,988	11,917,126	12,201,334

AAID											
2026 Budget											
Allocation of Budgeted Revenues and Expenses by Department											
	Admin & Legal	Annual Meeting	Memb Services	Exam & Cred	Support of Sponsor Org.	Educational Courses	Marketing & PR	2026 Budget	2025 Forecast	2025 Budget	Total Actual 2024
Membership Dues			\$ 1,538,076					\$ 1,538,076	\$ 1,469,236	\$ 1,613,530	\$ 1,465,768
Annual Meeting		\$ 2,219,533						2,219,533	2,208,063	2,462,491	1,832,468
Exam Fees				\$ 515,540				515,540	541,317	534,554	525,148
Education						\$ 121,481		121,481	82,046	289,904	38,000
Advertising							\$ 418,977	418,977	286,614	423,500	257,925
Sale Items			3,600				123,000	126,600	123,867	126,600	1,900
Investment Income - Budgeted	\$ 504,000							504,000	499,915	380,000	518,069
Royalties							112,000	112,000	29,804	90,000	84,613
Other Income	34,500							34,500	172,330	172,575	3,226
BUDGETED REVENUES	\$ 538,500	\$ 2,219,533	\$ 1,541,676	\$ 515,540	\$ -	\$ 121,481	\$ 653,977	\$ 5,590,706	\$ 5,413,193	\$ 6,093,154	\$ 4,727,117
Salaries & Benefits	\$ 169,911	\$ 424,778	\$ 361,061	\$ 276,106	\$ 254,867	\$ 410,538	\$ 318,584	\$ 2,215,845	\$ 1,976,571	\$ 2,075,173	\$ 1,661,607
Professional Services	221,260	220,025	2,000	94,000	16,000	2,000	145,100	700,385	629,367	665,813	637,923
Legal Fees	208,500	2,000	-	-	75,000	1,000	1,000	287,500	533,158	651,000	631,065
Occupancy	30,248	25,207	20,166	21,846	23,527	25,207	25,207	171,408	399,347	270,823	221,277
Postage/Telephone/Supplies	3,520	24,000	61,979	2,810	1,500	3,390	44,857	142,056	50,455	74,269	92,086
Printing/Publications/Other Serv.	500	26,150	117,411	-	-	700	211,026	355,787	281,845	474,692	225,303
Consumer & Prof. Marketing/PR	-	3,000	-	-	-	-	92,000	95,000	98,995	151,420	205,119
Audio Visual/Live Surgery	-	500,000	-	-	-	-	-	500,000	422,750	445,000	24,766
Travel & Meetings	166,973	839,737	1,085	6,120	200	14,920	-	1,029,036	845,026	1,003,432	1,116,732
Equipment	47,160	31,472	63,716	16,136	7,868	23,604	18,161	208,118	153,751	195,901	226,732
Insurance	86,435	15,713	393	301	66,278	347	347	169,814	159,205	160,062	147,199
Miscellaneous	15,658	59,891	14,620	9,476	1,000	14,419	8,075	123,138	95,648	279,757	108,908
Website/Internet/eGram	2,574	1,000	12,710	7,458	500	9,008	14,290	47,540	95,714	45,462	67,981
Direct Grant to the ABOI	-	-	-	-	15,000	-	-	15,000	-	15,000	-
Direct Grant to the AAIDF	-	-	-	-	-	-	-	-	50,000	75,000	59,150
Grant to COIRF	-	-	-	-	-	-	-	-	-	-	7,208
MaxiCourse/Dental Campus	-	-	-	-	-	-	-	-	-	-	12,000
Content & Exhibit Mgmt	-	134,322	-	-	10,000	-	-	144,322	127,005	137,005	12,775
Early Termination Fee	-	-	-	-	-	-	-	-	-	-	-
Membership Survey										1,000	
LMS Expenses	-	-	-	-	-	229,383	-	229,383	202,167	187,062	-
Grant for JU	-	-	-	-	-	-	-	-	-	81,735	-
MaxiCourse 2 Direct Expense	-	-	-	-	-	-	-	-		47,500	-
BUDGETED EXPENSES	\$ 952,739	\$ 2,307,295	\$ 655,141	\$ 434,253	\$ 471,739	\$ 734,516	\$ 878,647	\$ 6,434,331	\$ 6,121,002	\$ 7,037,105	\$ 5,457,832
Operating Surplus (Deficit)	\$ (414,239)	\$ (87,763)	\$ 886,535	\$ 81,287	\$ (471,739)	\$ (613,035)	\$ (224,670)	\$ (843,625)	\$ (707,809)	\$ (943,952)	\$ (730,715)
Net Assets Released from Restriction	\$ (147,500)	\$ -	\$ -	\$ -	\$ -	\$ 264,356	\$ -	\$ 116,856	\$ 289,782	\$ 136,575	\$ -
Investment Gain (Loss)	601,557	-	-	-	-	-	-	601,557	1,255,464	659,743	986,918
SURPLUS (DEFICIT)	\$ 39,818	\$ (87,763)	\$ 886,535	\$ 81,287	\$ (471,739)	\$ (348,679)	\$ (224,670)	\$ (125,212)	\$ 837,436	\$ (147,633)	\$ 256,203

AAID
2026 Capital Appreciation Expense Detail

	2026 Budget	9/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
Capital Gains	667,986	1,142,333	726,751	1,320,962	986,918	(652,977)
Total Revenue	667,986	1,142,333	726,751	1,320,962	986,918	(652,977)
Bank, Credit Card and Inv Mgr. Fees	66,429	49,124	67,007	65,499	68,498	(930)
Total Expenses	66,429	49,124	67,007	65,499	68,498	(930)
Total Margin	601,557	1,093,209	659,743	1,255,464	918,420	(653,907)

AAID

2026 Administrative and Legal Expense Detail

	2026 Budget	6/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
Interest & Dividends	504,000	183,214	380,000	499,915	518,069	4,085
Specialty Recognition Contribution	34,500	169,330	172,575	172,330	106,463	(137,830)
Other Income	-	-	-	-	3,226	-
						-
Total Revenue	538,500	352,544	552,575	672,245	627,758	(133,745)
Salaries	129,262	120,838	173,713	169,173	196,386	39,911
Payroll Taxes	9,502	10,922	12,851	13,534	16,211	4,032
Fringe Benefits	31,147	29,859	41,899	41,802	42,122	10,655
Audit Fees	31,500	1,796	33,000	33,000	29,564	1,500
Contractual Agreements	59,760	21,733	25,200	28,977	21,470	(30,783)
Legal Fees - States	175,000	270,645	385,000	360,860	360,597	185,860
General Legal Fees	33,500	12,708	95,000	16,944	20,951	(16,556)
Bank, Credit Card and Inv Mgr. Fees	130,000	76,147	147,000	126,912	129,251	(3,088)
Occupancy	30,248	29,904	49,065	39,871	46,702	9,623
Supplies	1,260	438	900	584	1,261	(676)
Postage & Shipping	1,000	231	1,000	308	94	(692)
Telephone	1,260	402	1,080	536	614	(724)
Staff Travel & Meeting	3,690	(2,775)	7,916	(3,701)	(12,556)	(7,391)
Staff Parking	2,625	-	-	-	1,575	(2,625)
EC Officers Travel & Meeting	16,050	4,246	12,278	5,662	8,334	(10,388)
Committee Travel & Meeting	-	-	-	-	896	-
Board of Trustees Travel & Meeting	144,608	41,070	138,353	54,760	95,779	(89,848)
General Printing	500	-	500	-	-	(500)
Awards & Plaques	500	1,637	500	2,183	-	1,683
Equipment, Software, Website Deprec	31,472	19,962	10,971	26,616	25,974	(4,856)
Dir. & Officer Insurance	66,000	77,450	107,620	103,267	80,470	37,267
Other Insurance	20,435	15,361	19,806	20,482	18,325	47
Temporary Help	5,000	-	5,000	-	116	(5,000)
Website/Email/Egram	2,574	55	2,474	73	2,126	(2,501)
Dues, Subscriptions, and Fees	15,688	9,744	14,961	12,992	14,320	(2,696)
Unrelated Business Tax	-	-	12,000	-	-	-
Professional Development	3,750	1,603	5,000	2,137	3,886	(1,613)
Miscellaneous Expenses	6,408	5,014	8,850	6,685	7,208	277
Early Termination Fee	-	147,500	147,500	147,500	-	147,500
Grants & Awards	-	-	81,735	-	-	-
Total Expenses	952,739	896,489	1,541,172	1,211,157	1,111,674	258,418

AAID
2026 Annual Conference Expense Detail

	2026 Budget	Jun-25 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
Exhibit Income	576,536	475,700	607,600	607,600	500,399	(31,064)
Registration Fee	1,050,781	570,950	1,126,565	1,070,237	731,229	(19,456)
Other Annual Meeting Income	-	13,773	-	4,135	22,297	(4,135)
Corporate Sponsorship	444,000	346,400	562,500	371,400	449,312	72,600
President's Celebration	29,500	6,570	-	5,745	3,450	23,755
Limited Attendance Workshop	118,716	102,356	128,946	128,946	116,781	(10,230)
Cadaver Course	-	11,400	36,880	20,000	-	-
TEAM Workshops	-	-	-	-	9,000	-
			-			-
Total Revenue	2,219,533	1,527,149	2,462,491	2,208,063	1,832,468	31,469
Salaries	323,155	221,536	318,474	310,151	265,265	(13,004)
Payroll Taxes	23,755	20,024	23,560	24,812	21,867	1,057
Fringe Benefits	77,869	54,741	76,815	76,637	56,425	(1,232)
Contractual Agreements	107,500	41,254	87,000	85,005	129,986	(22,495)
Poster Presenters/Table Clinic Awards	5,900	-	5,900	5,900	607	-
Speaker Honoraria & Travel	106,625	-	106,625	106,625	88,927	-
General Legal Fees	2,000	-	2,000	-	1,613	(2,000)
Translation & Other Prof. Fees	-	-	12,468	-	275	-
Occupancy	25,207	29,094	40,887	38,792	39,047	13,585
Supplies	7,400	519	7,000	7,000	9,797	(400)
Postage & Shipping	15,200	9,185	11,300	11,300	9,956	(3,900)
Telephone	1,400	609	1,200	812	618	(588)
Staff Travel & Meeting	48,594	5,529	51,554	51,554	47,485	2,960
Committee Travel & Meeting	18,200	18,433	19,055	18,433	4,417	233
Food & Beverage	682,443	53,650	608,722	578,286	523,550	(104,158)
Convention Rental	-	35,000	28,200	28,200	-	28,200
Entertainment, Floral & Linens	41,000	-	42,500	42,500	29,675	1,500
Printing, Promo Materials & Other Svcs	26,150	21,214	24,950	22,982	24,766	(3,168)
Audio Visual/Aud Resp. Sys/Electric/Wifi	500,000	-	445,000	422,750	371,771	(77,250)
Publicity/Advertising	3,000	7,526	20,000	15,052	16,090	12,052
Production/Decor	26,500	-	28,000	28,000	18,588	1,500
Photography & Signs	23,000	495	23,000	18,400	12,775	(4,600)
Content & Exhibit Mgmt, Survey Evaluation	134,322	70,006	127,005	127,005	117,909	(7,317)
Equipment, Software, Website Deprec	31,472	19,340	10,971	25,787	26,445	(5,686)
Temporary Help	20,000	390	20,000	20,000	31,413	-
Insurance	15,713	15,052	13,569	15,195	15,270	(517)
Website/Email/Egram	1,000	25,572	2,000	26,572	-	25,572
Security/Misc	22,691	-	17,941	17,941	4,490	(4,750)
Cost of Sponsored Items	14,200	-	22,200	16,650	12,317	2,450
Awards & Plaques	1,500	1,364	-	1,364	1,167	(136)
Professional Development	500	-	500	-	-	(500)
Dues and Fees	1,000	340	1,000	453	810	(547)
Total Expenses	2,307,295	650,873	2,199,396	2,144,158	1,883,322	(163,137)

AAID
2026 Membership Expense Detail

	2026 Budget	6/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
Membership Dues	1,538,076	1,079,427	1,613,530	1,469,236	1,465,768	68,840
Saleable Materials	3,600	650	3,600	867	1,900	2,733
Total Revenue	1,541,676	1,080,077	1,617,130	1,470,103	1,467,668	71,573
Salaries	274,681	151,047	217,142	211,466	198,949	(63,215)
Payroll Taxes	20,192	13,653	16,063	16,917	16,401	(3,274)
Fringe Benefits	66,188	37,323	52,374	52,253	42,318	(13,936)
Professional Fees & Contractual Agreements	-	525	-	700	4,950	700
Legal Expenses	2,000	-	2,000	-	-	(2,000)
Occupancy	20,166	23,284	32,710	31,045	31,240	10,879
Supplies	1,050	390	750	520	598	(530)
Postage	59,529	4,906	37,169	16,541	1,189	(42,988)
Telephone	1,400	602	1,200	803	580	(597)
Staff Travel & Meeting	1,085	3,050	7,103	3,050	5,130	1,965
Student Programming	4,800	-	3,300	-	-	(4,800)
General Printing/Membership Logo	-	-	100	-	-	-
Membership Benefits, Retention & Recruitment	98,850	46,567	183,551	77,089	28,707	(21,761)
Membership Pin, Awards & Plaques	-	-	2,000	-	-	-
Member Cert. & Brochures	13,761	2,847	13,155	3,796	7,446	(9,965)
Website/Email/Egram	12,710	-	12,950	-	43	(12,710)
Equipment, Software, Website Deprec	63,716	36,928	57,442	49,237	41,925	(14,479)
Publications & Other Office Insurance	393	195	396	261	518	(133)
Temporary Help	6,870	-	6,870	-	674	(6,870)
Miscellaneous Expenses	250	-	375	-	309	(250)
Professional Development	5,000	1,573	3,400	2,173	95	(2,827)
Dues & Fees	2,000	2,471	2,060	3,295	1,728	1,295
Membership Survey	500	-	1,000	-	-	(500)
Total Expenses	655,141	325,361	653,109	469,145	382,800	(185,996)

AAID
2026 Examinations and Credentials Expense Detail

	2026 Budget	6/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
Exam Fees	515,540	467,694	534,554	541,317	525,148	(25,777)
Salaries	210,050	100,698	144,761	140,978	132,633	(69,073)
Payroll Taxes	15,441	9,102	10,709	11,278	10,934	(4,163)
Fringe Benefits	50,615	24,882	34,916	34,835	28,212	(15,780)
Psychometric, Test & Other Contracts	24,350	42,161	44,900	44,269	11,022	19,919
Web Conferencing Examination	69,650	36,073	36,620	37,877	86,495	(31,773)
Occupancy	21,846	19,388	27,258	25,851	26,029	4,005
Supplies	910	255	1,600	340	673	(570)
Postage & Shipping	1,200	310	1,200	413	1,226	(787)
Telephone	700	310	600	414	341	(286)
Staff Travel & Meeting	2,880	1,268	2,148	1,268	234	(1,612)
A & C Board Travel & Meeting	3,240	-	2,148	-	-	(3,240)
Test Committee Travel & Meeting	-	-	-	-	-	-
General Printing	-	-	1,400	-	1,516	-
Medallions/Certificates	7,291	-65	6,426	-	5,010	(7,291)
Publicity/Advertising/Brochure/Posters/Flyers	-	-	1,100	-	825	-
Equipment, Software, Website Deprec	15,736	10,188	14,615	13,585	13,404	(2,151)
Insurance	301	130	264	174	678	(127)
Website, Email, eGram	7,458	6,464	7,050	7,271	981	(187)
Temporary Help	-	-	2,000	-	-	-
Professional Development	1,185	215	1,885	515	758	(670)
Dues & Fees	400	300	400	400	5,568	-
Miscellaneous Expenses	1,000	500	1,000	667	757	(333)
Total Expenses	434,253	252,180	343,000	320,135	327,296	(114,119)

AAID

2026 Support of Sponsored Organizations Expense Detail

	Acct	2026 Budget	6/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
Salaries	5001	193,893	110,768	159,237	155,075	145,896	(38,817)
Payroll Taxes	5010	14,253	10,012	11,780	12,406	12,027	(1,847)
Fringe Benefits	50**	46,721	27,370	38,408	38,319	31,063	(8,403)
Contractual Agreements	5203	16,000	45,033	16,000	45,033	45,004	29,033
General Legal Fees	5202	-	-	-	-	476	-
State Legal Fees	5213	75,000	115,991	165,000	154,654	152,639	79,654
Occupancy	54**	23,527	27,124	38,162	36,166	36,410	12,639
Supplies	5601	700	308	500	411	1,170	(289)
Postage & Shipping	5605	100	11	100	14	-	(86)
Telephone	5608	700	319	600	426	392	(274)
Staff Travel/Meeting	5801	200	1,845	200	2,460	-	2,260
Content & Exhibit Mgmt, Survey Evalua	6019	10,000	-	10,000	-	-	(10,000)
Equipment, Software, Website Deprec	62**	7,868	6,962	7,307	9,282	9,364	1,414
Dir. & Officer Liability Insurance	6601	66,000	14,432	17,325	19,375	13,945	(46,625)
Other Insurance	66**	278	143	290	191	430	(87)
Miscellaneous Expenses	6609	1,000	268	1,000	357	581	(643)
Support of ABOI for ABDS Dues	6901	15,000	-	15,000	-	-	(15,000)
Contribution to the AAIDF	6903	-	-	75,000	50,000	59,150	50,000
Website/Email/Egram	6611	500	-	500	-	629	(500)
Nimble Write-Off		-	-	-	-	-	-
Total Expenses		471,739	360,586	556,409	524,169	509,176	52,430

AAID
2026 Education Expense Detail

	2026 Budget	6/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
MaxiCourses	64,500	40,500	58,500	64,000	38,000	500
Other Courses	-	-	30,000	-	-	-
Study Clubs	-	-	-	-	-	-
Total Revenue	64,500	40,500	88,500	64,000	38,000	500
Salaries	242,366	140,978	202,665	197,369	188,249	(44,997)
Payroll Taxes	17,816	12,742	14,993	15,789	15,496	(2,027)
Fringe Benefits	58,401	34,835	48,883	48,769	39,880	(9,632)
Payroll Allocated to Maxi2 Project	-	-	60,390	-	-	-
Contractual Agreement	2,000	210	2,000	280	2,467	(1,720)
Legal	1,000	-	1,000	-	-	(1,000)
Occupancy	25,207	31,019	41,853	41,359	41,611	16,152
Office Supplies	1,050	613	500	817	429	(233)
Postage & Shipping	1,500	1,364	1,500	1,364	1,282	(136)
Telephone	840	381	720	508	460	(332)
Staff Travel & Meeting	5,260	3,267	5,615	3,767	7,076	(1,493)
Education Committee Trav & Mtg	9,660	4,681	8,415	4,681	16,423	(4,979)
Printing & Publicity	700	1,707	700	1,707	-	1,007
Equipment, Software, Website Depr	23,604	15,490	21,922	20,654	19,623	(2,951)
Office Insurance	347	182	370	243	653	(104)
Website/Email/eGram	9,008	6,000	8,600	8,000	19	(1,008)
Dental Campus	-	-	-	-	12,000	-
Temporary Help	5,000	-	2,000	-	5,635	(5,000)
Dues & Fees	1,645	5,650	1,645	7,533	8,188	5,888
Misc Expenses	1,025	79	1,025	105	2,385	(920)
Survey of Educational Needs	-	-	-	-	-	-
Professional Development	6,749	4,266	5,690	4,766	620	(1,983)
Symposium Expense	-	-	-	-	-	-
MaxiCourse 2 Direct Expense	-	-	47,500	-	-	-
Total Expenses	413,179	263,465	477,985	357,712	362,496	(55,467)

AAID
2026 Marketing and Communications Expense Detail

	2026 Budget	6/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
Advertising	418,977	214,961	423,500	286,614	257,925	132,362
Subscriptions & Licensing	123,000	10,755	123,000	123,000	-	-
Royalty	112,000	22,353	90,000	29,804	84,613	82,196
Total Revenue	653,977	248,069	636,500	439,419	342,538	214,558
Salaries	242,366	161,117	231,618	225,564	198,949	(16,802)
Payroll Taxes	17,816	14,563	17,134	18,045	16,401	229
Fringe Benefits	58,401	39,812	55,866	55,736	42,349	(2,665)
Contractual Agreements	41,500	14,800	45,500	19,733	13,337	(21,767)
JOI Editor/Asso. Edtr/Statistician Fee & Ex	103,600	71,817	103,600	95,756	110,683	(7,844)
Legal Expenses	1,000	-	1,000	-	2,525	(1,000)
Occupancy	25,207	29,072	40,887	38,762	39,010	13,555
Supplies	1,050	327	750	437	582	(613)
Postage & Shipping	43,107	4,859	4,000	6,479	21,991	(36,628)
Telephone	700	321	600	429	404	(271)
Staff Travel & Meeting	-	2,348	10,498	3,130	6,832	3,130
JOI Publication Fee & Misc.	196,326	106,440	202,560	141,920	135,000	(54,406)
Newsletter Printing & Misc.	14,700	23,229	41,376	30,972	21,598	16,272
Photography & Sign	7,000	2,535	7,000	3,380	493	(3,620)
Equipment, Software, Website Depr	15,736	37,526	51,827	50,035	30,585	34,298
Insurance	347	208	422	278	611	(69)
Website/Internet/eGram	14,290	3,420	11,888	4,559	7,032	(9,730)
Consumer & Prof. Mkting Campaign	85,000	62,958	85,000	83,943	205,119	(1,057)
Miscellaneous Expenses	575	170	575	226	505	(349)
Dues & Fees	2,425	1,259	3,425	1,678	29,467	(747)
Professional Development	7,500	460	4,800	1,060	3,416	(6,440)
Temporary Help	-	-	-	-	-	-
Anniversary Committee Travel	-	3,432	7,728	4,576	-	4,576
Total Expenses	878,647	580,671	928,054	786,698	886,889	(91,949)

AAID
2026 Implant Institute Expense Detail

	2026 Budget	6/30/2025 Actual	2025 Budget	2025 Forecast	2024 Actual	26 Budget to 25 Forecast
LMS Fees	56,981	3,801	201,404	18,046	7,584	38,935
Funds Released from Restrictions	264,356	228,092	136,575	289,782	200,758	(25,426)
Total Revenue	321,337	231,893	337,979	307,828	208,342	13,509
Salaries	69,675	54,017	75,390	72,023	70,275	(2,348)
Payroll Taxes	5,630	4,833	5,901	5,762	6,278	(132)
Fringe Benefits	16,649	20,907	29,632	27,877	24,595	(11,228)
Software & Development Depreciation	108,782	81,389	99,332	108,519	19,746	263
LMS Subscription Fee	58,000	44,202	66,000	58,936	52,385	(936)
Software	8,000	7,957	-	10,609	-	(2,609)
Licensed Content	363					
Education Module Development	-	-	4,760	-	-	-
Consultant Project Management	9,264	7,720	10,884	10,293	-	(1,029)
Staff Developement	1,699	3,540	3,695	4,040	-	(2,341)
Staff Travel	2,130	3,110	2,391	4,146	-	(2,016)
Marketing	40,320	4,218	39,420	5,624	28,278	34,696
Dues & Fees	825	-	575	-	6,785	825
Total Expenses	321,337	231,893	337,979	307,829	208,342	13,145

Special Vote: Proposed Changes to International Membership Dues

1. Why this matters:

- AAID is working to make membership more accessible and valuable for international dentists, especially those from lower-middle-income countries.
- This initiative is part of a broader effort to ensure our international members can engage fully with the Academy, pursue credentialing, and participate in educational opportunities.

2. Background:

- In 2022, the Global Committee was integrated into the Membership Committee, uniting efforts around domestic and international membership strategy.
- In 2024, many long-standing international AAID members concerns were raised that the current dues structure may discourage international dentists from joining or renewing due to economic disparities.

3. What's changing:

The Board of Trustees approved the recommendation of the Membership Committee regarding general membership dues:

- **Recommendation 1:** Reinstate a **\$195 General Member rate** for members in **lower-middle-income countries** (based on FDI World Dental Federation list).
 - Already approved and in effect with the **2026 membership renewal cycle which began on October 14, 2025.**
- **Recommendation 2:** Introduce a reduced **\$495 rate** for **credentialed members** (Associate Fellows and Fellows) in those same countries.
 - Voting members will decide on this proposal at the AAID Annual Conference in Phoenix in November 2025 at the Business Meeting.

4. What we're asking from you:

- Help spread the word! Let your members—especially international and credentialed members—know this vote is happening and why it matters.
- Encourage any international members to attend the business meeting to vote or connect with AAID leadership to share their perspective.
- Emphasize that this effort reflects AAID's continued commitment to equity, access, and the global growth of implant dentistry.

5. Who to contact with questions:

- Direct members to the **Membership Department** at membership@aaid.com for questions or additional information.

FAQs: Proposed Changes to International Membership Dues

Why is AAID changing the international dues structure?

A: Many international members—especially those in lower-middle-income countries—have shared that the current dues structure can feel cost-prohibitive. While all members receive the same benefits, economic disparities mean the dues may not offer the same perceived value globally. These changes aim to make membership more accessible and encourage greater engagement worldwide.

How were the new rates determined?

A: The rates were recommended by the AAID Membership Committee after conducting research and discussions throughout 2024 and early 2025. The rates were reviewed by the AAID Finance Committee and sent to the AAID BOT for final approval. The proposed reduced dues are aligned with the **FDI World Dental Federation's lower-middle-income country list**, which is a globally recognized benchmark.

Who gets to vote?

A: Only **voting members** of the AAID—those who are credentialed in good standing—will vote at the **Annual Business Meeting** in Phoenix in November 2025.

Why are we voting on this issue?

A: The AAID Bylaws specify that a dues change greater than 10% for voting members requires approval by the membership. The change to international voting members from lower-middle-income countries is greater over the 10% threshold.

When would this go into effect?

A: If approved, this change would go into effect with the **2027 membership renewal cycle**, which begins **October 1, 2026**. As the 2026 renewal cycle has already begun.

How will this impact U.S.-based or domestic members?

A: These changes are specific to members **residing in lower-middle-income countries** and will not affect dues for U.S.-based or higher-income country members. The goal is to expand global access without altering the value for existing domestic members.

Could this lead to more international members joining AAID?

A: Yes, that's the intention. By lowering the financial barrier for qualified international dentists, especially those in economically challenged regions, we hope to expand AAID's global reach and increase participation in educational, networking, and credentialing opportunities.

Where can members see the list of eligible countries?

A: The list of lower-middle-income countries is maintained by the **FDI World Dental Federation**. The information is posted on the AAID website here: <https://www.aaid.com/membership-informationcontacting>. If any additional questions, please contact the AAID Membership Department at membership@aaid.com.