



**2026 Annual Business Meeting
Saturday, October 3, 2026**

AGENDA

- | | | |
|-------|--|---|
| I. | Call to Order (2:00 pm) | Dr. Donald Provenzale, President, presiding |
| II. | Report of Quorum | |
| III. | Adopt Standing Rules | Dr. Provenzale, President |
| IV. | Introduction of New Associate Fellows and Fellows (2:05pm)
Please move congratulate the members of your District. | Dr. Bill Holden |
| V. | Introduction of the 2026 Honored Fellows (2:40pm) | Dr. Provenzale, President |
| VI. | In Memoriam Announcements and Moment of Reflection (2:50pm) | |
| VII. | 2026 Annual Report (3:00pm) | Dr. Provenzale, President |
| VIII. | Report of the AAID Foundation (3:10pm) | Dr. Daniel Domingue, Chair |
| IX. | Report of the ABOI/ID (3:15pm) | Dr. Alvaro Gracia, ABOI/ID President |
| X. | Report of the Nominating Committee and Elections (3:25 pm) | Dr. Matt Young, Chair |
| XI. | Report of the Treasurer (3:35 pm) | Dr. Domingue |
| XII. | Update on Specialty recognition efforts (3:45pm) | Dr. Mario Silvestri/Justin Withrow |
| XIII. | Recognition of President Provenzale (4:05pm) | President-Elect Dr. Bill Anderson |
| XIV. | Remarks of the Incoming President (4:10pm) | Dr. Anderson |
| XV. | Other Business and Announcements (4:25 pm) | Dr. Provenzale, President |
| XVI. | Adjournment (4:30 pm) | |

American Academy of Implant Dentistry

Officer Candidate Disclosure and Conflict of Interest Statement

All officer candidates must complete this form and submit it to the Chairman of the Nominating Committee in a timely manner. You may list your responses on this form or you may provide your responses on a separate sheet of paper. The chairman will review the information provided and may ask the candidate for clarifying information as necessary. If otherwise eligible for office pursuant to the Bylaws, copies of the completed form and any supplemental information attached thereto will be made available to voting members prior to the election.

I. Candidate Identification

Name Bill Anderson DDS, MS
Address 1301 E. Sandusky St
City/State/Zip Findlay Ohio 45840

II. Professional Education

Graduate Area/Degree(s)
DDS, MS

Dental Institution/Degree
University of Detroit Mercy, Jacksonville University

III. Dental Practice

List the locations where you have practiced dentistry during the past ten years, beginning with the current practice.

Date	Address
<u>09/11/1998</u>	<u>Findlay Ohio</u>
<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>

IV. Hospital and Teaching Affiliations

Date	Institution	Title
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>

V. Licensure

a. List the countries, states or territories in which you are licensed to practice dentistry.

Location	License Number
<u>Ohio</u>	<u>30-020915</u>
<u></u>	<u></u>

- b. Have you ever had a license to practice dentistry revoked or suspended?
 Yes ☐ No ☒
 If yes, provide an explanation and indicate the disposition of the event(s).

- c. Is any disciplinary action pending with respect to your dental license?
 Yes ☐ No ☒
 If yes, provide an explanation.

VI. Achievements in Leadership Positions

- a. Indicate contributions you have made to the Academy. Include committee, board and officer positions either at the national or district level.

BOT 2019-21

Executive Board 2022-2027

- b. Describe contributions and achievements made to other civic, membership or charitable organizations.

Ohio State Dental Board 2016-19

VII. Implant Organization Affiliation(s)

List any implant organizations in which you currently hold membership and identify officer positions that you currently hold.

Organization	Position	Date
Only AAID		

VIII. Commercial Affiliation(s)

- a. Describe any proprietary, financial or other personal interest you or any member of your immediate family have in any company that provides services or products or is seeking to provide services or products to the field of implant dentistry.

None

- b. Are you, or do you anticipate becoming within the next 12 months, a consultant, employee or agent of a provider of services or products to the field of implant dentistry?

Yes ☐ No ☒ If yes, provide an explanation.

VIX. Declaration

I certify that the information in this Disclosure Statement is true and correct in all material respects and authorize Academy representatives to make general inquiries as necessary to verify or clarify the information. In addition, I understand that in order for this Disclosure and Conflict of Interest Statement to be effective, I have a continuing responsibility to promptly disclose any new information covered by this Statement.

 8.17.26
Signature Date

American Academy of Implant Dentistry

1

Officer Candidate Disclosure and Conflict of Interest Statement

All officer candidates must complete this form and submit it to the Chairman of the Nominating Committee in a timely manner. You may list your responses on this form or you may provide your responses on a separate sheet of paper. The chairman will review the information provided and may ask the candidate for clarifying information as necessary. If otherwise eligible for office pursuant to the Bylaws, copies of the completed form and any supplemental information attached thereto will be made available to voting members prior to the election.

I. Candidate Identification

Name Mario A. Silvestri DDS
Address 737 Valley View Dr
City/State/Zip Endwell, NY 13760

II. Professional Education

Graduate Area/Degree(s) DDS
Dental Institution/Degree Suny - Buffalo

III. Dental Practice

List the locations where you have practiced dentistry during the past ten years, beginning with the current practice.

Date 10 years Address 501 Plaza Dr Vestal, NY 13850

IV. Hospital and Teaching Affiliations

Date	Institution	Title
<u>Current</u>	<u>Englewood General Practice Residency</u>	<u>Hospital</u>

V. Licensure

a. List the countries, states or territories in which you are licensed to practice dentistry.

Location	License Number
<u>NY</u>	<u>042794</u>
<u>NY</u>	<u>22 D101727800</u>

b. Have you ever had a license to practice dentistry revoked or suspended?
Yes _____ No ✓
If yes, provide an explanation and indicate the disposition of the event(s).

c. Is any disciplinary action pending with respect to your dental license?
Yes _____ No ✓
If yes, provide an explanation.

VI. Achievements in Leadership Positions

a. Indicate contributions you have made to the Academy. Include committee, board and officer positions either at the national or district level.

TREASURER
SECRETARY
BOARD OF TRUSTEES
CHAIR Finance, Long Term TASK FORCE

b. Describe contributions and achievements made to other civic, membership or charitable organizations.

ADA COMMITTEES
NYS BOT

VII. Implant Organization Affiliation(s)

List any implant organizations in which you currently hold membership and identify officer positions that you currently hold.

Organization	Position	Date
AAID		
ABOI		
Director	Nashville Mari Course	

VIII. Commercial Affiliation(s)

- a. Describe any proprietary, financial or other personal interest you or any member of your immediate family have in any company that provides services or products or is seeking to provide services or products to the field of implant dentistry.

Director Nashville Maxi Course

- b. Are you, or do you anticipate becoming within the next 12 months, a consultant, employee or agent of a provider of services or products to the field of implant dentistry?

Yes _____ No ☒ If yes, provide an explanation.

VIX. Declaration

I certify that the information in this Disclosure Statement is true and correct in all material respects and authorize Academy representatives to make general inquiries as necessary to verify or clarify the information. In addition, I understand that in order for this Disclosure and Conflict of Interest Statement to be effective, I have a continuing responsibility to promptly disclose any new information covered by this Statement.


Signature

11/11/25
Date

American Academy of Implant Dentistry

Officer Candidate Disclosure and Conflict of Interest Statement

All officer candidates must complete this form and submit it to the Chairman of the Nominating Committee in a timely manner. You may list your responses on this form or you may provide your responses on a separate sheet of paper. The chairman will review the information provided and may ask the candidate for clarifying information as necessary. If otherwise eligible for office pursuant to the Bylaws, copies of the completed form and any supplemental information attached thereto will be made available to voting members prior to the election.

I. Candidate Identification

Name Daniel Domingue DDS
Address 200 Beaulieu Dr. Bldg 2
City/State/Zip Lafayette

II. Professional Education

Graduate Area/Degree(s)
Biological Science LSU

Dental Institution/Degree
LSUSD, DDS

III. Dental Practice

List the locations where you have practiced dentistry during the past ten years, beginning with the current practice.

Date	Address
01/02/2012	200 Beaulieu Dr. Suite 2 Lafayette, LA 70508

IV. Hospital and Teaching Affiliations

Date	Institution	Title

V. Licensure

- a. List the countries, states or territories in which you are licensed to practice dentistry.

Location	License Number
Louisiana	5893

- b. Have you ever had a license to practice dentistry revoked or suspended?
 Yes ☐ No ☒
 If yes, provide an explanation and indicate the disposition of the event(s).

- c. Is any disciplinary action pending with respect to your dental license?
 Yes ☐ No ☒
 If yes, provide an explanation.

VI. Achievements in Leadership Positions

- a. Indicate contributions you have made to the Academy. Include committee, board and officer positions either at the national or district level.

Fellow

Honored Fellow

Executive Committee

AAID Foundation President

- b. Describe contributions and achievements made to other civic, membership or charitable organizations.

Yearly trip to Mexico for Dental mission trip

VII. Implant Organization Affiliation(s)

List any implant organizations in which you currently hold membership and identify officer positions that you currently hold.

Organization

Position

Date

LDA

member

01/02/2012

VIII. Commercial Affiliation(s)

- a. Describe any proprietary, financial or other personal interest you or any member of your immediate family have in any company that provides services or products or is seeking to provide services or products to the field of implant dentistry.

LA Dental Implant Lab owner

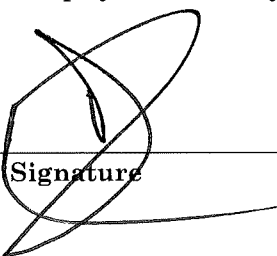
Private Practice partnership

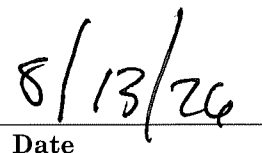
- b. Are you, or do you anticipate becoming within the next 12 months, a consultant, employee or agent of a provider of services or products to the field of implant dentistry?

Yes ☐ No ☒ If yes, provide an explanation.

VIX. Declaration

I certify that the information in this Disclosure Statement is true and correct in all material respects and authorize Academy representatives to make general inquiries as necessary to verify or clarify the information. In addition, I understand that in order for this Disclosure and Conflict of Interest Statement to be effective, I have a continuing responsibility to promptly disclose any new information covered by this Statement.


Signature


Date

American Academy of Implant Dentistry

Officer Candidate Disclosure and Conflict of Interest Statement

All officer candidates must complete this form and submit it to the Chairman of the Nominating Committee in a timely manner. You may list your responses on this form or you may provide your responses on a separate sheet of paper. The chairman will review the information provided and may ask the candidate for clarifying information as necessary. If otherwise eligible for office pursuant to the Bylaws, copies of the completed form and any supplemental information attached thereto will be made available to voting members prior to the election.

I. Candidate Identification

Name JASON KIM DDS, MDSc

Address 144-48 Roosevelt Ave. Ste. MDB

City/State/Zip Flushing NY 11354

II. Professional Education

Graduate Area/Degree(s)

Rutgers School of Dental Medicine; Masters in Dental Science (MDSc)

Dental Institution/Degree

NYU College of Dentistry DDS

III. Dental Practice

List the locations where you have practiced dentistry during the past ten years, beginning with the current practice.

Date

04/01/2003

Address

144-48 Roosevelt Ave, Ste, MDB Flushing NY 11354

IV. Hospital and Teaching Affiliations

Date

09/01/2003

Institution

NYU College of Dentistry

Title

Clinical Instructor

09/01/2006

NYU College of Dentistry

Clinical Associate Professor

09/01/2020

Rutgers School of Dental Medicine

Clinical Assistant Professor

09/01/2019

University of Maryland School of Dentistry

Clinical Assistant Professor

V. Licensure

- a. List the countries, states or territories in which you are licensed to practice dentistry.

Location

New York

New Jersey

License Number

047030

22DI02993400

- b. Have you ever had a license to practice dentistry revoked or suspended?
 Yes ☐ No ☒
 If yes, provide an explanation and indicate the disposition of the event(s).

- c. Is any disciplinary action pending with respect to your dental license?
 Yes ☐ No ☒
 If yes, provide an explanation.

VI. Achievements in Leadership Positions

- a. Indicate contributions you have made to the Academy. Include committee, board and officer positions either at the national or district level.

Board of Trustees for Northeast District : 2 terms

Northeast District served ranks up to President

Membership committee

Education Oversight Committee

Annual Conference Committee

Nominating Committee

A & C Committee

- b. Describe contributions and achievements made to other civic, membership or charitable organizations.

Dental Missions Trips with local church to India, Dominican Republic, as well as local outreach programs

VII. Implant Organization Affiliation(s)

List any implant organizations in which you currently hold membership and identify officer positions that you currently hold.

Organization	Position	Date
American Academy of Implant Dentistry	Honored Fellow/ Fellow	06/01/1997
American Board of Oral Implantology	Diplomate	06/01/2006
International Congress of Oral Implantologists	Diplomate	06/01/1997
Academy of Osseointegration	Member	06/01/1999
American Academy of Periodontology	Diplomate	09/01/2017

VIII. Commercial Affiliation(s)

- a. Describe any proprietary, financial or other personal interest you or any member of your immediate family have in any company that provides services or products or is seeking to provide services or products to the field of implant dentistry.

N/A

- b. Are you, or do you anticipate becoming within the next 12 months, a consultant, employee or agent of a provider of services or products to the field of implant dentistry?

Yes ☐ No ☒ If yes, provide an explanation.

VIX. Declaration

I certify that the information in this Disclosure Statement is true and correct in all material respects and authorize Academy representatives to make general inquiries as necessary to verify or clarify the information. In addition, I understand that in order for this Disclosure and Conflict of Interest Statement to be effective, I have a continuing responsibility to promptly disclose any new information covered by this Statement.

Jason Kim

Digitally signed by Jason Kim
Date: 2025.05.28 13:22:16 -04'00'

05/28/2025

Signature

Date

American Academy of Implant Dentistry

Officer Candidate Disclosure and Conflict of Interest Statement

All officer candidates must complete this form and submit it to the Chairman of the Nominating Committee in a timely manner. You may list your responses on this form or you may provide your responses on a separate sheet of paper. The chairman will review the information provided and may ask the candidate for clarifying information as necessary. If otherwise eligible for office pursuant to the Bylaws, copies of the completed form and any supplemental information attached thereto will be made available to voting members prior to the election.

I. Candidate Identification

Name Dr. Michael Fioritto

Address 8245 Auburn Road

City/State/Zip Concord, OH 44077

II. Professional Education

Graduate Area/Degree(s)

Georgetown University Bachelor of Science

Dental Institution/Degree

Case Western Reserve University DDS

III. Dental Practice

List the locations where you have practiced dentistry during the past ten years, beginning with the current practice.

Date

Address

05/15/2002

6303 Center Street, Mentor, OH 44060

01/05/2017

8245 Auburn Road, Concord, OH 44077

IV. Hospital and Teaching Affiliations

Date

Institution

Title

03/15/2016

Cleveland Implant Institute

Director

12/08/2019

Advanced Implant Academy

Director

05/04/2018

Washington DC Maxicourse

Guest Lecturer

04/10/2023

Implant Rockstars

Director

V. Licensure

a. List the countries, states or territories in which you are licensed to practice dentistry.

Location

License Number

Ohio

21590

- b. Have you ever had a license to practice dentistry revoked or suspended?
 Yes ☐ No ☒
 If yes, provide an explanation and indicate the disposition of the event(s).

- c. Is any disciplinary action pending with respect to your dental license?
 Yes ☐ No ☒
 If yes, provide an explanation.

VI. Achievements in Leadership Positions

- a. Indicate contributions you have made to the Academy. Include committee, board and officer positions either at the national or district level.

Central District (Past president to Secretary positions)

Chair A&C Committee

Education Oversight Committee member

Legal Oversight Committee member

Test Construction Committee

Trustee Central District

ACE Committee member

Director Jacksonville University

- b. Describe contributions and achievements made to other civic, membership or charitable organizations.

Guest lecturer and mentor Case Western Dental School

VII. Implant Organization Affiliation(s)

List any implant organizations in which you currently hold membership and identify officer positions that you currently hold.

Organization	Position	Date
AAID	Trustee	
ABOI	General Member Diplomate	
ICOI	General Member Fellow	

VIII. Commercial Affiliation(s)

- a. Describe any proprietary, financial or other personal interest you or any member of your immediate family have in any company that provides services or products or is seeking to provide services or products to the field of implant dentistry.

Noris Medical sponsor my Implant Rockstar courses by providing lunches

- b. Are you, or do you anticipate becoming within the next 12 months, a consultant, employee or agent of a provider of services or products to the field of implant dentistry?

Yes ☒ No ☐ If yes, provide an explanation.

Noris Medical sponsor my Implant Rockstar courses by providing lunches

VIX. Declaration

I certify that the information in this Disclosure Statement is true and correct in all material respects and authorize Academy representatives to make general inquiries as necessary to verify or clarify the information. In addition, I understand that in order for this Disclosure and Conflict of Interest Statement to be effective, I have a continuing responsibility to promptly disclose any new information covered by this Statement.



Signature

06/22/2026

Date

American Academy of Implant Dentistry

Officer Candidate Disclosure and Conflict of Interest Statement

All officer candidates must complete this form and submit it to the Chairman of the Nominating Committee in a timely manner. You may list your responses on this form or you may provide your responses on a separate sheet of paper. The chairman will review the information provided and may ask the candidate for clarifying information as necessary. If otherwise eligible for office pursuant to the Bylaws, copies of the completed form and any supplemental information attached thereto will be made available to voting members prior to the election.

I. Candidate Identification

Name DONALD PROVENZALE
Address 4336 SARAGOCA AVE
City/State/Zip DOWNERS GROVE, IL 60515

II. Professional Education

Graduate Area/Degree(s)

Dental Institution/Degree DDS

III. Dental Practice

List the locations where you have practiced dentistry during the past ten years, beginning with the current practice.

Date	Address
<u>1990-present</u>	<u>Downers Grove, IL</u>
<u>2019-present</u>	<u>PHOENIX, AZ</u>

IV. Hospital and Teaching Affiliations

Date	Institution	Title
<u>N/A</u>		

V. Licensure

- a. List the countries, states or territories in which you are licensed to practice dentistry.

Location	License Number
<u>FL</u>	<u>019-021170</u>
<u>AZ</u>	<u>8659</u>

- b. Have you ever had a license to practice dentistry revoked or suspended?
 Yes ☐ No ☒
 If yes, provide an explanation and indicate the disposition of the event(s).

- c. Is any disciplinary action pending with respect to your dental license?
 Yes ☐ No ☒
 If yes, provide an explanation.

VI. Achievements in Leadership Positions

- a. Indicate contributions you have made to the Academy. Include committee, board and officer positions either at the national or district level.

see CV

- b. Describe contributions and achievements made to other civic, membership or charitable organizations.

see CV

VII. Implant Organization Affiliation(s)

List any implant organizations in which you currently hold membership and identify officer positions that you currently hold.

Organization	Position	Date
<i>AAID</i>	<i>PRES-ELECT</i>	<i>2025</i>

VIII. Commercial Affiliation(s)

- a. Describe any proprietary, financial or other personal interest you or any member of your immediate family have in any company that provides services or products or is seeking to provide services or products to the field of implant dentistry.

N/A

- b. Are you, or do you anticipate becoming within the next 12 months, a consultant, employee or agent of a provider of services or products to the field of implant dentistry?

Yes ☐ No ☒ If yes, provide an explanation.

VIX. Declaration

I certify that the information in this Disclosure Statement is true and correct in all material respects and authorize Academy representatives to make general inquiries as necessary to verify or clarify the information. In addition, I understand that in order for this Disclosure and Conflict of Interest Statement to be effective, I have a continuing responsibility to promptly disclose any new information covered by this Statement.

[Signature]

Signature

11-6-2025

Date



**American Academy of Implant Dentistry
Unaudited Financial Statements
for the Seven Months Ended July 31, 2026**

Table of Contents

Notes to the Financial Statements	Pages 2-6
Statement of Financial Position	Exhibit I, Page 7
Statement of Activities	Exhibit II, Page 8
Statement of Functional Expenses	Exhibit III, Page 9



Notes to Unaudited Financial Statements
American Academy of Implant Dentistry
July 31, 2026

AAID's total operating revenue through July 2026 is \$1,937,988, an increase of \$402,390 or 26% above the same period of 2025. The growth is broad based. Examinations and credentials are ahead by \$166,507 or 49%, advertising and publications by \$172,462 or 95%, and membership dues by \$64,634 or 8%. Operating expenses of \$2,105,770 are down \$149,134 or 7%, driven principally by a \$232,853 reduction in legal fees as the specialty recognition and state actions wound down. Together these produced an operating deficit of \$167,781, an improvement of \$551,524 against the \$719,306 deficit at the same point in 2025. Investment performance contributed \$603,825 in realized and unrealized gains, resulting in a net surplus of \$436,043 compared with a net deficit of \$17,883 one year ago. Annual meeting revenue and directly attributable costs are not recognized until the meeting is held; at July 31, 2026, \$1,434,786 of meeting revenue and \$465,928 of meeting costs are carried on the Statement of Financial Position. Based on year-to-date results and the approved budget for the balance of the year, AAID projects a year-end surplus of \$415,637. The following is a **summary** of the financial results:

	Jul-26	Jul-25	Variance
Total Assets	\$ 14,748,285	\$ 13,891,876	6% Increase
Net Assets	12,360,286	11,859,263	4% Increase
Income, Including Investments	2,541,813	2,237,021	14% Increase
Expenses	2,105,770	2,254,904	-7% Decrease
Operating Margin	(167,781)	(719,306)	77% Increase
Net Margin, Including Investments	436,043	(17,883)	n/m Increase

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

	Jul-26	Jul-25	Variance
Membership Dues	\$ 904,188	\$ 839,554	8% Increase
Examinations & Credentials	509,207	342,700	49% Increase
Education	19,008	20,135	-6% Decrease
Advertising	353,986	181,524	95% Increase
Saleable Materials	5	3,917	-100% Decrease
Interest & Dividends	133,324	147,768	-10% Decrease
Royalties & Miscellaneous	18,269	-	n/m Increase
Unrealized & Realized Capital Gain or Loss	603,825	701,423	-14% Decrease

Total expenses through July 31, 2026, were \$2,105,770 compared with \$2,254,904, a decrease of \$149,134 or 7%. Expenses exclude all costs directly attributable to the 2026 Annual Conference, which are deferred until the meeting is held. The reduction is concentrated in legal fees, which fell \$232,853 or 71% as the South Dakota and specialty recognition matters concluded, and in salaries and benefits, which declined \$49,507 or 6% following staffing changes. These reductions were partly offset by increased governance activity, with travel and meetings up \$75,097 on Board of Trustees and committee meetings, and by higher insurance of \$25,508, postage and shipping of \$23,090, and dues and fees within miscellaneous expense of \$19,872. The significant expense variances on a year-to-year basis are as follows:

	Jul-26	Jul-25	Variance
Salaries & Benefits	\$ 818,235	\$ 867,742	-6% Decrease
Professional Services	319,836	299,264	7% Increase
Legal Fees	96,396	329,248	-71% Decrease
Occupancy	133,549	111,018	20% Increase
Postage/Telephone/Supplies	38,944	15,854	146% Increase
Printing/Publications/Other Serv.	148,212	172,765	-14% Decrease
Consumer & Prof. Marketing	50,853	44,666	14% Increase
Travel & Meetings	124,745	49,649	151% Increase
Equipment	78,631	90,435	-13% Decrease
Insurance	99,498	73,991	34% Increase
Miscellaneous	68,989	49,117	40% Increase
Website/Internet/eGram	3,954	3,286	20% Increase
Direct Grant to the AAIDF	-	25,000	-100% Decrease
Other Grants & Awards	524	-	n/m Increase
Education Summit	3,407	4,681	-27% Decrease
LMS Expenses	119,995	118,187	2% Increase

As of July 31, 2026, Total Assets were \$14,748,285, an increase of \$856,409 or 6% over July 2025. Cash balances more than doubled, reflecting strong early annual conference collections together with the movement of additional operating funds into interest-bearing savings. Receivables increased \$132,173, and prepaid expenses include \$465,928 of annual conference costs deferred until the meeting is completed. Investments closed the period at \$12,422,707. Equipment and software decreased \$116,324 as we continue to depreciate the significant investment in the build-out of Implant Institute, our Learning Management System.

The major assets were:

	Jul-26	Jul-25	Variance
Cash in Bank	\$ 750,913	\$ 366,017	105% Increase
Investments	12,422,707	12,068,524	3% Increase
Receivables	320,017	187,844	70% Increase
Deposits	106,591	180,695	-41% Decrease
Prepaid Expenses	682,460	531,876	28% Increase
Equipment/Software	390,597	506,921	-23% Decrease
Office Security Deposit	75,000	50,000	50% Increase

Against \$14,748,285 of assets, we had \$2,387,999 in Liabilities, a ratio of more than 6 to 1. Accounts payable consist of bills incurred in everyday operations and will be primarily paid in the subsequent month; the balance is \$155,580 below the prior year. Amounts due to affiliates fell \$193,955 as district and sponsored organization balances were settled. Deferred membership dues include any dues prepaid for 2027 and the unearned portion of 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, and the Deferred Income, Annual Meeting balance of \$1,434,786 represents all funds received to date for the 2026 meeting, 99% ahead of the same point last year. Deferred Income, Exam Fees represents fees collected for future examinations; no deferral was recorded at July 31, 2026. Office Lease Liability represents the operating lease obligation net of the related right-of-use asset.

Major liabilities:

	Jul-26	Jul-25	Variance
Accounts Payable & Accrued Liabilities	\$ 90,088	\$ 245,668	-63% Decrease
Due to Affiliates	150,306	344,262	-56% Decrease
Deferred Membership Dues	653,479	509,477	28% Increase
Deferred Income, Annual Meeting	1,434,786	721,973	99% Increase
Deferred Income, Exam Fees	-	147,679	-100% Decrease
Deferred Income, Other	-	-	0% Flat
Office Lease Liability	59,340	63,556	-7% Decrease

The Net Assets of the Organization consist of \$5,621,907 available for general operations. Undesignated reserves currently represent approximately 11.4 months of budgeted operating expenses. Board Designated Reserve Funds stand at \$6,738,379. Total Net Assets of \$12,360,286 represent an increase of \$501,023 or 4% from July 2025. Undesignated Net Assets have returned to a surplus position of \$2,263,976, reflecting the reserve fund reallocation recorded at the close of 2025, under which \$2,406,571 was released from the Market Fluctuation Reserve Fund, together with the year-to-date surplus. Net assets are commingled in cash, marketable securities, and other assets. Details of Net Assets are as follows:

	Jul-26	Jul-25	Variance
Undesignated	\$ 2,263,976	\$ (160,741)	n/m Increase
Operating Reserve Fund	6,738,379	6,056,025	11% Increase
Education Summit	17,588	22,269	-21% Decrease
LMS Reserve Fund	255,882	552,479	-54% Decrease
Specialty Recognition Reserve Fund	425,247	323,447	31% Increase
ABOI Reserve Fund	40,000	40,000	0% Flat
Market Fluctuation Reserve Fund	1,119,215	3,525,785	-68% Decrease
Opportunity Reserve Fund	1,500,000	1,500,000	0% Flat

The AAID Reserve Fund Policy requires minimum funding amounts for specific funds. Based on current forecasts, AAID expects to satisfy its minimum funding requirements at year-end. The Market Fluctuation Reserve Fund now stands at \$1,119,215 following the transfer to Undesignated Net Assets; capital gains recognized through the balance of the year are added to that fund. Based on actual year-end balances, any further action will be proposed at the winter Board of Trustees Meeting.

As of July 31, 2026, the market value of investments managed by JP Morgan was \$12,422,707. Our investment portfolio comprises approximately \$7,186,860 in equities (58%), \$4,247,799 in fixed income/cash (34%), and \$988,044 in alternative investments (8%). The return, net of expenses, on the portfolio through July 31, 2026, is 6.0% compared with the following market indicators:

MSCI World Net Return	10.3%
S&P 500 Gross Return	10.1%
Bloomberg U.S. Aggregate Total Return	(0.7)%

Projected Year-End Results. The projection below carries year-to-date actual results forward, applies the approved 2026 budget to the remaining five months of non-conference operations, and recognizes the Annual Conference at the approved budget, since the meeting has not yet occurred. No further investment gain beyond the \$603,825 recognized to date is assumed. On this basis, AAID projects a full-year surplus of \$415,637 against a budgeted surplus of \$203,934, an improvement of \$211,703 driven principally by lower legal costs and stronger examination and advertising revenue.

	Projected 2026	2026 Budget
Total Revenue	\$ 5,564,070	\$ 5,588,252
Total Expenses	5,798,570	5,898,754
Operational Margin	(234,499)	(310,503)
Net Assets Released from Restriction	46,312	46,312
Unrealized & Realized Capital Gain or Loss	603,825	468,124
Total Margin	415,637	203,934

Projected Net Assets at December 31, 2026, are \$12,339,880. This is modestly below the July 31 balance of \$12,360,286 because the year-to-date balance reflects the remaining conference expenditures and five months of operating costs, offset by revenue that has largely been collected and deferred. The Annual Conference is tracking favorably: 64.5% of budgeted conference revenue has been received, while only 22.0% of budgeted conference costs have been incurred. However, the majority of the remaining conference spending, including food & beverage, audio-visual, live surgery, and content management, falls in the final quarter.

Basis of presentation. These statements are unaudited and are prepared on the accrual basis. Annual conference revenue and directly attributable costs are deferred to the Statement of Financial Position until the meeting is held. The right-of-use asset arising under the office lease is excluded from assets and the related lease liability is presented net of that asset. Board Designated Reserve on the Statement of Financial Position reflects the Operating Reserve Fund; all other board designated funds are reported within Undesignated.

**American Academy of Implant Dentistry
Comparative Balance Sheet
For the Periods Ending July 31, 2026 & 2025**

	2026	2025		2026	2025
Assets:			Liabilities:		
Cash in Bank	\$ 750,913	\$ 366,017	Accounts Payable & Accrued Liabilities	\$ 90,088	\$ 245,668
Investments	12,422,707	12,068,524	Due to Affiliates	150,306	344,262
Receivables	320,017	187,844	Deferred Membership Dues	653,479	509,477
Deposits	106,591	180,695	Deferred Income, Annual Meeting	1,434,786	721,973
Prepaid Expenses	682,460	531,876	Deferred Income, Exam Fees	-	147,679
Equipment/Software	390,597	506,921	Deferred Income, Other	-	-
Office Security Deposit	75,000	50,000	Office Lease Liability	59,340	63,556
			Total	\$ 2,387,999	\$ 2,032,613
			Net Assets:		
			Board Designated Reserve	\$ 6,738,379	\$ 6,056,025
			Undesignated	5,621,907	5,803,238
			Total Net Assets	\$ 12,360,286	\$ 11,859,263
			Total Liabilities		
Total Assets	\$ 14,748,285	\$ 13,891,876	& Net Assets	\$ 14,748,285	\$ 13,891,876

**American Academy of Implant Dentistry
Summary of Revenue and Expense
For the Seven Months Ending July 31, 2026 & 2025**

	2026		2026		2025	
	Actuals		Budget		Actuals	
Membership Dues	\$	904,188	\$	1,569,797	\$	839,554
Annual Conference		-		2,224,533		-
Examinations & Credentials		509,207		515,540		342,700
Education		19,008		151,481		20,135
Advertising		353,986		422,477		181,524
Saleable Materials		5		126,600		3,917
Interest & Dividends		133,324		486,624		147,768
Royalties & Miscellaneous		18,269		91,200		-
Total Revenue		1,937,988		5,588,252		1,535,598
Administrative & Legal		502,808		933,237		640,849
Annual Meeting		-		2,117,119		-
Membership Services		302,938		555,356		232,719
Examinations & Credentials		273,848		373,954		209,521
Support of Sponsored Organizations		185,066		407,378		293,390
Educational Courses		362,757		582,733		394,747
Marketing & PR		478,352		928,977		483,678
Total Expenses		2,105,770		5,898,754		2,254,904
Operational Margin		(167,781)		(310,503)		(719,306)
Net Assets Releases from Restriction		-		46,312		-
Unrealized & Realized Capital Gain or Loss		603,825		468,124		701,423
Total Margin	\$	436,043	\$	203,934	\$	(17,883)

American Academy of Implant Dentistry
Allocation of Expenses By Major Activity
For the Seven Months Ending July 31, 2026

	Administrative & Legal	Annual Meeting	Membership Services	Examinations & Credentials	Support of Sponsored Organizations	Educational Courses	Marketing & Public Relations	Total Actual 7/31/2026	Annual Budget 2026	Total Actual 7/31/2025
Salaries & Benefits	\$ 66,298	\$ -	\$ 170,507	\$ 130,698	\$ 120,422	\$ 180,387	\$ 149,923	\$ 818,235	\$ 1,901,366	\$ 867,742
Professional Services	134,738	-	525	111,705	-	585	72,283	319,836	613,090	299,264
Legal Fees	68,302	-	-	-	24,412	-	3,682	96,396	288,500	329,248
Occupancy	26,325	-	20,108	16,500	21,735	25,123	23,759	133,549	199,000	111,018
Postage/Telephone/Supplies	2,355	-	7,095	928	352	1,776	26,438	38,944	112,780	15,854
Printing/Publications/Other Serv.	-	-	73,391	112	-	-	74,708	148,212	315,863	172,765
Consumer & Prof. Marketing	-	-	-	-	-	-	50,853	50,853	95,000	44,666
Audio Visual/Live Surgery	-	-	-	-	-	-	-	-	475,000	-
Travel & Meetings	96,870	-	-	-	-	2,162	25,713	124,745	900,219	49,649
Equipment	14,496	-	27,419	7,299	5,102	11,109	13,206	78,631	208,451	90,435
Insurance	80,546	-	1,375	1,109	13,043	1,746	1,679	99,498	192,296	73,991
Miscellaneous	12,879	-	2,518	5,497	-	15,942	32,153	68,989	90,609	49,117
Website/Internet/eGram	-	-	-	-	-	-	3,954	3,954	64,082	3,286
Direct Grant to the ABOI	-	-	-	-	-	-	-	-	16,000	-
Direct Grant to the AAIDF	-	-	-	-	-	-	-	-	13,000	25,000
Other Grants & Awards	-	-	-	-	-	524	-	524	-	-
Content & Exhibit Mgmt	-	-	-	-	-	-	-	-	127,606	-
75th Anniversary Expense	-	-	-	-	-	-	-	-	80,000	-
Education Summit	-	-	-	-	-	3,407	-	3,407	-	4,681
LMS Expenses	-	-	-	-	-	119,995	-	119,995	205,894	118,187
TOTAL EXPENSES	\$ 502,808	\$ -	\$ 302,938	\$ 273,848	\$ 185,066	\$ 362,757	\$ 478,352	\$ 2,105,770	\$ 5,898,754	\$ 2,254,904

American Academy of Implant Dentistry

2027 Operating Budget

Table of Contents

	Pages
Budget Narratives	1-8
Exhibit I: Summary of Income and Expenses	9
Exhibit II: Allocation of Expenses by Department	10
Supporting Schedules	
Schedule A: Capital Appreciation & Expense Detail	11
Schedule B: Administrative and Legal Expense Detail	12
Schedule C: Annual Conference Expense Detail	13
Schedule D: Membership Expense Detail	14
Schedule E: Examinations and Credentials Expense Detail	15
Schedule F: Support of Sponsored Organizations Expense Detail	16
Schedule G: Education Expense Detail	17
Schedule H: Marketing and Communications Expense Detail	18
Schedule I: Implant Institute Expense Detail	19

American Academy of Implant Dentistry Operating Budget for 2027

Strategic Summary

The American Academy of Implant Dentistry Strategic Plan for 2027-2030 identifies the following Strategic Priorities:

1. Specialty Recognition (10%)

AAID is the recognized home of implant dentistry, with its credentials accepted by the profession, regulators, educators, and the public.

2. Education Leadership (60%)

AAID is the leading authority in evidence-based, hands-on, and accessible implant education across all career stages.

3. Credentialing Growth (13%)

AAID's credentialing system is the gold standard, clearly differentiating bona fide implant education from other programs.

4. Brand Awareness (15%)

AAID is widely known and trusted through consistent branding, national visibility, and clear messaging to patients, students, and professionals.

5. Mentorship & Community (2%)

Mentorship connects generations and reinforces professional excellence, loyalty, and shared purpose.

6. Financial Sustainability (foundational)

Financial strength achieved through fiscally responsible budgets, reserves, profitable programs, and disciplined prioritization.

2027 is the first budget year under this plan. Budgeted operating expenditures align to the priorities as follows:

Strategic Priority	2027 Budget	% of Plan-Driven Spend	Board Target
1. Education Leadership:	\$2,871,562	60.3%	60%
2. Brand Awareness:	\$770,517	16.2%	15%
3. Specialty Recognition:	\$584,775	12.3%	10%
4. Credentialing Growth:	\$395,293	8.3%	13%
5. Mentorship & Community:	\$135,545	2.8%	2%
6. Financial Sustainability:	\$-	0.0%	0%
Plan-Driven Expenditures	\$4,763,053	100.0%	
Base Operations (core cost)	\$1,035,934		
Total Operating Expenditures	\$5,798,986		

Base Operations represents routine cost not attributable to a specific plan strategy, including governance, core administration, and facilities. Percentages are calculated against plan-driven expenditures.

Overview

This is a transition-year budget. AAID President Dr. Bill Anderson has framed 2027 as a year to rebuild staff capacity and execute the new Strategic Plan with excellence rather than to launch new programs. The budget reflects that direction: continuation funding for programs that work, disciplined increases limited to contractual and inflationary pressure, and a small number of targeted investments where the Strategic Plan and the President's priorities align.

The Board of Trustees directed that 2027 be balanced or better on operations. That directive is met. Budgeted operating revenues of \$5,659,311 against operating expenditures of \$5,798,986 produce an operating deficit of \$139,675, which is offset in full by a planned release of \$139,675 from restricted funds supporting the Implant Institute learning platform. Operations therefore balance to zero before investment returns. Projected net investment appreciation of \$879,552 produces an overall projected surplus of \$879,552.

The improvement is real and recent. For calendar 2025, the Academy spent \$1,065,180 more on operations than it took in. Over the twelve months ended July 31, 2026, operations returned a surplus of \$123,473 — a swing of nearly \$1.2 million. The 2027 budget holds that position while absorbing normal cost growth.

Three structural changes account for most of the year-over-year movement. First, occupancy cost falls from \$199,000 to \$15,500 as the Academy occupies new office space under a lease whose incentives cover substantially all rent owed through 2027. Second, salaries, payroll taxes, and benefits are essentially flat at \$1,867,950, down 1.8% from the 2026 budget, reflecting vacancy timing during the staff rebuild rather than any reduction in force. Third, Education revenue grows from \$121,481 to \$322,330 on the introduction of two All-Star courses and stronger Implant Institute uptake.

This budget is presented for review by the Finance Committee and approval by the Board of Trustees.

Income

The budgeted operating revenues of \$5,659,311 for 2027 are \$101,059 (2%) higher than the 2026 budgeted operating revenues of \$5,558,252. Revenues are expected to change as follows:

	2027 Budget	2026 Budget	% Change
Membership	1,649,000	1,569,797	5%
Annual Conference	2,362,260	2,224,532	6%
Examinations/Credentials	557,113	515,540	8%
Interest and Dividends	160,448	486,624	-67%
Advertising, Royalties, Sale Items	518,000	601,077	-14%
Education	322,330	121,481	165%
Specialty Recognition Fees	41,160	39,200	5%
Other Income	49,000	-	

1. Membership Dues: The 2027 projected dues income of \$1,649,000 assumes a 5% increase applied across dues categories, with membership counts held at 2026 levels. Trailing twelve-month dues receipts of \$1,568,158 support the base from which the increase is calculated.

2. Annual Conference: The 2027 Annual Conference income is budgeted at \$2,362,260, a 6% increase over the 2026 budget, and is calculated as follows:

Registration Fees	1,104,000
Exhibitor Fees	606,000
Corporate Sponsorship	467,000
Limited Attendance Workshops	125,000
Other Annual Meeting Income	30,760
President's Celebration	29,500

Registration and exhibit pricing carry a 5% increase. Corporate sponsorship is budgeted at \$467,000 against trailing twelve-month receipts of \$566,000, a deliberately conservative position given the concentration of sponsorship in a small number of partners.

3. Examinations & Credentials Income: Exam fees are budgeted at \$557,113, an 8% increase over the 2026 budget. Trailing twelve-month receipts of \$680,273 reflect unusually strong examination volume; the budget assumes only part of that volume repeats. Expanding examination capacity is the President's second stated priority for 2027 and is the area where planned spending sits furthest below its Board allocation target.

4. Educational Courses: Education revenue is budgeted at \$322,330, compared with \$121,481 in the 2026 budget. The increase is driven by two new All-Star courses budgeted at \$170,000 combined. MaxiCourse income is budgeted at \$68,500 on a 5% fee increase, and Implant Institute revenue is budgeted at \$83,830.

Two All-Star Courses	170,000
Implant Institute	83,830
MaxiCourses	68,500

5. Advertising Revenue: Net advertising revenue is budgeted at \$386,000, below the 2026 budget of \$422,477 but modestly above trailing twelve-month performance of \$366,723. The budget reflects a conservative view of print advertising demand following the loss of one recurring multi-issue contract.

6. Subscriptions, Licensing, and Sale Items: Journal of Oral Implantology subscriptions and licensing fees are budgeted at \$123,000, consistent with 2026. Mailing list sales are budgeted at \$4,000.

7. Interest & Dividends: Interest and dividend income is budgeted at \$160,448, a reduction of \$326,176 from the 2026 budget. This reflects a shift in portfolio allocation toward growth and an expectation of lower short-term rates through 2027. Realized and unrealized appreciation is budgeted separately at \$879,552 and is presented below the operating line.

8. Royalties: Royalty income is budgeted at \$5,000, below the 2026 budget of \$12,000, following the conclusion of a prior royalty arrangement.

9. Specialty Recognition Fees: \$100 is collected from each new examination applicant, for projected revenue of \$41,160.

10. Other Income: Other income of \$49,000 is forecasted from fees collected for credit charges by members and customers. This is a new line for 2027 and based on a recommendation from the Executive Committee.

Expenses

Total operating expenses for 2027 are budgeted at \$5,798,986, compared with the 2026 budget of \$5,918,754, a decrease of \$119,768 or 2%. The decrease is achieved despite inflationary pressure across most categories and is driven primarily by reduced occupancy costs as the Academy takes possession of new office space under favorable lease incentives.

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

Staff Salaries and Benefits plus Contractual Agreements: For 2027, the planned budget for staff salaries, benefits, and contractual agreements is \$2,465,970. Salaries, payroll taxes, and benefits total \$1,867,950, a 1.8% decrease from the 2026 budget of \$1,901,366. The reduction reflects vacancy timing during the staff rebuild and hiring at lower rates, not a reduction in authorized positions. Salaries and benefits are budgeted centrally and allocated to departments consistently. The staff salary and benefits consist of:

Salaries	1,447,663
Payroll Taxes & Benefits	420,287

2. Professional Services: Professional services are budgeted at \$598,020. The most significant expenses are credit card processing and bank fees of \$104,000. Journal of Oral Implantology editor fees account for \$103,600. Contractual fees of \$123,000 are allocated to Annual Conference meeting planning, coordination, and promotion. For Examinations and Credentials, \$74,420 is budgeted for computer-based examination delivery and \$32,000 for psychometric and test consulting. Speaker honoraria for the Annual Conference are budgeted at \$60,000.

3. Legal Fees: Legal expenditures of \$306,000 are budgeted for 2027, essentially flat against the 2026 budget of \$307,500. State legal strategy accounts for \$250,000 of this amount, split \$175,000 to the Administrative department and \$75,000 to Support of Sponsored Organizations. General legal fees account for the balance.

4. Occupancy: The cost of office rent, utilities, and maintenance for 2027 is budgeted at \$15,500, compared with \$199,000 in the 2026 budget. This substantial reduction reflects lease incentives at the Academy's new office space that cover substantially all rent owed through 2027. This is a timing benefit rather than a permanent reduction in occupancy cost, and the Finance Committee should anticipate a return to a normalized occupancy expense in mid-2028.

5. Telephone, postage, shipping, and supplies: The 2027 budget of \$115,320 supports mailed campaigns for membership, the Annual Conference, and marketing, together with routine office operations.

6. Printing, publications, and other services: \$393,100 is allotted. The highest costs relate to producing and distributing AAID's print publications, including AAID News and the Journal of Oral Implantology, as well as promotional print pieces and membership certificates.

7. Consumer Marketing: The budgeted \$110,000 includes \$90,000 for consumer and professional marketing campaigns, principally directing public traffic to the AAID Find a Dentist platform, and \$20,000 in Annual Conference publicity and advertising. Improving AAID's visibility in search engines and AI-driven platforms is the President's fourth priority for 2027.

8. Audio Visual: The audio-visual cost of \$510,000 reflects a 7% increase over the 2026 budget, consistent with the contracted rate escalation for the 2027 Annual Conference.

9. Travel and Meetings: Expenses for Annual Conference food and beverage and entertainment, Officers, Board of Trustees meetings, committee meetings, and staff travel are budgeted at \$997,700. The largest single component is Annual Conference food and beverage at \$770,000. Board of Trustees travel and meetings are budgeted at \$88,000, and EC Officers travel at \$10,000.

Annual Conference meeting expenses for food and beverage, entertainment, and related services are:

Food & Beverage	770,000
Entertainment, Floral & Linens	41,000
Staff Travel & Meeting	39,000
Committee Travel & Meeting	16,000

10. Equipment: Expenses related to office furniture, equipment, software, and depreciation and amortization are budgeted at \$72,489, allocated across the operating departments. Implant Institute software and development depreciation of \$110,222 and the learning platform subscription of \$52,000 are reported separately under Implant Institute expenses.

11. Insurance: The budgeted amount of \$214,000 includes Directors and Officers coverage of \$172,000 split evenly between the Administrative department and Support of Sponsored Organizations, Annual Conference and convention coverage of \$16,000, and other business, cyber, and workers' compensation coverage.

12. Miscellaneous: The budgeted amount of \$181,650 includes temporary help of \$46,000, dues and subscriptions of \$52,790, professional development of \$22,500, Annual Conference security and other conference costs of \$25,000, sponsored items of \$15,000, awards and plaques, and other routine miscellaneous expenses.

13. Website, internet, and eGram: The budgeted \$69,100 includes the cost of internet service for the Annual Conference, website hosting, maintenance and programming, social media, and office internet.

14. Support of Sponsored Organizations: Total support to the AAIDF, ABOI, and AAID Districts is budgeted at \$370,895. A direct grant of \$13,000 is included for the ABOI to cover the cost of supporting the ABDS. AAID will continue to provide office space for ABOI employees and absorb related expenses. State legal fees of \$75,000 attributable to specialty recognition are carried in this department.

15. Content and Exhibit Management: Software platforms and professional services contracts provide live event education content, exhibit floor sales and management, and event registration before and during the meeting. The total cost of these contracts is budgeted at \$135,000.

16. Implant Institute Expenses: Expenses outside salaries and benefits total \$200,157. Of this, \$110,222 is depreciation and amortization, \$52,000 is the learning platform subscription, \$9,264 is consulting and project management, \$8,400 is software, \$5,000 is direct marketing, and the balance is licensed content, professional development, and subscription costs. These expenses are funded in part by a planned release of \$139,675 from restricted funds.

Items for Finance Committee Consideration

Two matters are brought forward for the Committee's attention:

Occupancy normalization. The occupancy budget of \$15,500 reflects lease incentives that expire during 2027. The Committee should anticipate occupancy returning to a normalized annual cost in the 2028 budget.

Credentialing capacity. Planned spending on Credentialing Growth represents 8.3% of plan-driven expenditures against a Board-adopted target of 13%, a shortfall of approximately \$224,000. A staff priority for 2027 may be to recommend options to open new oral exam testing windows or otherwise increase exam capacity. Additional investment that increases the intake funnel may be wise.

AAID
2027 Budget
Summary of Income and Expenses

	2027 Budget	12 Mo Ended 7/31/26	2026 Budget	2025 Actual
Membership Dues	1,649,000	1,568,158	1,569,797	1,441,286
Annual Conference	2,362,260	2,717,308	2,224,533	2,003,520
Examinations & Credentials	557,113	680,273	515,540	534,996
Education	322,330	70,797	121,481	72,012
Advertising	386,000	366,723	422,477	299,848
Subscriptions, Licensing & Sale Items	127,000	212,062	126,600	102,544
Interest & Dividends	160,448	488,737	486,624	503,180
Royalties & Miscellaneous	95,160	116,619	91,200	37,440
Total Revenue	5,659,311	6,220,677	5,558,252	4,994,826
Administrative	928,622	1,136,846	953,237	1,275,887
Annual Conference	2,294,608	2,149,702	2,117,119	2,008,836
Membership Services	477,896	531,142	555,356	454,498
Examinations & Credentials	383,093	428,326	373,954	358,493
Support of Sponsored Organizations	370,895	375,395	407,378	455,070
Education	511,754	634,359	582,733	651,015
Marketing & Communications	832,117	841,434	928,977	856,208
Total Expenses	5,798,986	6,097,204	5,918,754	6,060,006
Operational Margin	(139,675)	123,473	(360,503)	(1,065,180)
Net Assets Released from Restriction	139,675	-	193,812	-
Unrealized & Realized Capital Gain or Loss	879,552	976,824	936,249	1,074,995
Total Margin	879,552	1,100,297	769,558	9,815

AAID
2027 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	2027 Budget
Membership Dues			1,649,000					1,649,000
Annual Meeting		2,362,260						2,362,260
Exam Fees				557,113				557,113
Education						322,330		322,330
Advertising							386,000	386,000
Sale Items			4,000				123,000	127,000
Investment Income - Budgeted	160,448							160,448
Royalties							5,000	5,000
Specialty Recognition Fees	41,160							41,160
Other Income	49,000							49,000
BUDGETED REVENUES	250,608	2,362,260	1,653,000	557,113	-	322,330	514,000	5,659,311
Salaries & Benefits	239,824	368,961	295,169	239,824	184,480	244,523	295,169	1,867,950
Professional Services	190,000	183,000	2,000	106,420	2,000	1,000	113,600	598,020
Legal Fees	225,000	1,000	1,000		75,000	1,000	3,000	306,000
Occupancy	2,790	2,325	2,015	1,550	2,170	2,325	2,325	15,500
Postage/Telephone/Supplies	3,110	24,325	40,015	3,550	2,170	3,825	38,325	115,320
Printing/Publications/Other Serv.	100	80,000	86,000	1,000		1,000	225,000	393,100
Consumer & Prof. Marketing/PR		20,000					90,000	110,000
Audio Visual/Live Surgery		510,000						510,000
Travel & Meetings	107,000	866,000	10,200	3,000	1,500	9,000	1,000	997,700
Equipment	14,498	14,498	14,498	7,249	3,624	9,424	8,699	72,489
Insurance	108,000	16,000	1,000	1,000	86,500	500	1,000	214,000
Miscellaneous	35,400	71,500	12,000	11,500	250	27,000	24,000	181,650
Website/Internet/eGram	2,900	2,000	14,000	8,000	200	12,000	30,000	69,100
Direct Grant to the ABOI					13,000			13,000
Content & Exhibit Mgmt		135,000						135,000
LMS Expenses						200,157		200,157
BUDGETED EXPENSES	928,622	2,294,608	477,896	383,093	370,895	511,754	832,117	5,798,986
Operating Surplus (Deficit)	(678,014)	67,652	1,175,104	174,020	(370,895)	(189,424)	(318,117)	(139,675)
Net Assets Released from Restriction						139,675		139,675
Investment Gain (Loss)	879,552							879,552
SURPLUS (DEFICIT)	201,538	67,652	1,175,104	174,020	(370,895)	(49,749)	(318,117)	879,552

AAID
2027 Capital Appreciation & Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
Capital Gains	879,552	603,825	1,043,412	1,004,876	1,141,011	(125,324)
Total Revenue	879,552	603,825	1,043,412	1,004,876	1,141,011	(125,324)
Bank, Credit Card and Inv Mgr. Fees	-	39,803	66,589	68,628	66,016	(68,628)
Total Expenses	-	39,803	66,589	68,628	66,016	(68,628)
Total Margin	879,552	564,022	976,824	936,249	1,074,995	(56,697)

AAID
2027 Administrative and Legal Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
Interest & Dividends	160,448	133,324	488,737	486,624	503,180	(326,176)
Specialty Recognition Contribution	41,160	32,125	96,350	39,200	33,400	1,960
Other Income	49,000	-	-	-	-	49,000
Total Revenue	250,608	165,449	585,087	525,824	536,580	(275,216)
Salaries	185,886	63,177	137,303	176,465	166,394	9,422
Payroll Taxes	13,845	(5,044)	11	13,005	13,983	840
Fringe Benefits	40,093	12,770	28,064	33,306	40,760	6,787
Occupancy	2,790	168,825	184,682	35,820	190,822	(33,030)
Allocated Supplies	1,440	1,639	1,541	2,000	918	(560)
Telephone	1,350	633	695	1,260	986	90
Equipment, Software, Website Deprec	14,498	14,496	41,033	31,539	34,359	(17,041)
Audit Fees	34,000	19,583	19,623	31,500	1,836	2,500
Contractual Agreements	52,000	22,387	40,801	42,760	32,081	9,240
Legal Fees - States	175,000	5,525	150,586	175,000	231,707	-
General Legal Fees	50,000	62,776	102,282	53,500	210,629	(3,500)
Bank, Credit Card and Inv Mgr. Fees	104,000	78,928	146,013	130,000	130,306	(26,000)
Postage & Shipping	320	83	202	300	332	20
Staff Travel & Meeting	-	(1,510)	(112)	-	(2,891)	-
Staff Parking	7,000	-	-	2,625	-	4,375
EC Officers Travel & Meeting	10,000	22	4,465	6,740	8,406	3,260
Committee Travel & Meeting	2,000	969	1,812	-	842	2,000
Board of Trustees Travel & Meeting	88,000	97,388	116,524	93,298	60,206	(5,298)
General Printing	100	-	-	100	-	-
Awards & Plaques	1,000	-	-	250	1,637	750
Dir. & Officer Insurance	86,000	45,299	77,655	77,655	62,124	8,345
Other Insurance	22,000	35,247	55,167	20,195	63,333	1,805
Temporary Help	5,000	-	-	-	-	5,000
Website/Email/Egram	2,900	-	55	2,574	55	326
Dues, Subscriptions, and Fees	17,300	8,673	17,168	15,688	15,929	1,612
Professional Development	5,000	-	1,019	1,250	2,625	3,750
Miscellaneous Expenses	7,100	4,206	10,256	6,408	8,340	693
6017 Photography & Sign	-	-	-	-	165	-
Total Expenses	928,622	636,073	1,136,846	953,237	1,275,887	(24,615)

AAID
2027 Annual Conference Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
Exhibit Income	606,000	426,101	605,802	576,536	564,401	29,464
Registration Fee	1,104,000	563,893	1,323,930	1,050,781	837,804	53,220
Other Annual Meeting Income	30,760	648	36,191	5,000	35,543	25,760
Corporate Sponsorship	467,000	400,000	566,000	444,000	399,800	23,000
President's Celebration	29,500	5,320	14,490	29,500	11,160	-
Limited Attendance Workshop	125,000	36,874	149,346	118,716	130,412	6,284
Cadaver Course	-	-	18,050	-	20,900	-
4505 Other Sales Items	-	-	3,500	-	3,500	-
Total Revenue	2,362,260	1,432,836	2,717,308	2,224,533	2,003,520	137,728
Salaries	285,979	158,104	293,317	294,108	297,594	(8,129)
Payroll Taxes	21,300	13,006	21,574	21,675	24,851	(375)
Fringe Benefits	61,681	32,593	63,925	55,510	74,094	6,171
Occupancy	2,325	24,859	41,620	29,850	38,957	(27,525)
Allocated Supplies	1,200	21	1,000	1,000	1,000	200
Telephone	1,125	704	921	1,400	609	(275)
Equipment, Software, Website Deprec	14,498	13,791	23,129	31,539	24,388	(17,041)
Contractual Agreements	123,000	72,618	153,267	117,125	99,993	5,875
Poster Presenters/Table Clinic Awards	6,000	-	-	5,605	-	395
Speaker Honoraria & Travel	60,000	3,000	42,625	50,000	39,625	10,000
General Legal Fees	1,000	-	-	1,000	-	-
Supplies - Direct Cost	7,000	-	5,830	6,260	6,038	740
Postage & Shipping	15,000	-	7,503	13,680	10,284	1,320
Staff Travel & Meeting	39,000	712	26,360	36,594	27,751	2,406
Committee Travel & Meeting	16,000	8,338	6,869	15,040	16,759	960
Food & Beverage	770,000	457,764	626,066	659,421	579,921	110,579
Entertainment, Floral & Linens	41,000	-	-	38,950	-	2,050
Printing, Promo Materials & Other Srvcs	23,000	7,849	40,007	21,632	32,158	1,369
Audio Visual/Aud Resp. Sys/Electric/Wifi	510,000	-	393,840	475,000	393,840	35,000
Publicity/Advertising	20,000	-	45,628	3,000	27,490	17,000
Production/Decor	29,000	-	75,931	16,500	75,931	12,500
Photography & Signs	28,000	-	29,734	21,850	30,229	6,150
Content & Exhibit Mgmt, Survey Evaluation	135,000	50,340	129,610	127,606	102,753	7,394
Temporary Help	22,000	-	21,767	19,000	21,767	3,000
Insurance	16,000	16,532	32,328	15,228	15,937	772
Website/Email/Egram	2,000	-	25,572	1,000	25,572	1,000
Security/Misc	25,000	-	21,018	21,556	21,018	3,444
Cost of Sponsored Items	15,000	-	13,137	13,490	13,137	1,510
Awards & Plaques	2,000	324	6,962	1,500	6,639	500
Professional Development	1,000	-	-	500	-	500
Dues and Fees	500	-	163	500	503	-
Total Expenses	2,294,608	860,553	2,149,702	2,117,119	2,008,836	177,490

Schedule D

AAID
2027 Membership Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
Membership Dues	1,649,000	915,580	1,568,158	1,569,797	1,441,286	79,203
Saleable Materials	4,000	5	5	3,600	650	400
Total Revenue	1,653,000	915,585	1,568,163	1,573,397	1,441,936	79,603
Salaries	228,783	134,252	233,145	249,992	209,004	(21,209)
Payroll Taxes	17,040	11,045	17,532	18,424	17,544	(1,384)
Fringe Benefits	49,345	27,698	49,626	47,184	51,036	2,161
Occupancy	2,015	20,108	33,516	23,880	31,174	(21,865)
Allocated Supplies	1,040	-	219	910	401	130
Telephone	975	704	921	1,400	602	(425)
Equipment, Software, Website Deprec	14,498	27,419	46,183	63,783	47,632	(49,285)
Professional Fees & Contractual Agreements	2,000	525	525	1,500	525	500
Legal Expenses	1,000	-	-	500	-	500
Postage	38,000	6,391	7,917	35,717	6,432	2,283
Staff Travel & Meeting	3,000	-	1,967	-	3,111	3,000
Student Programming	7,200	-	-	4,800	-	2,400
Membership Benefits, Retention & Recruitment	78,000	69,456	129,046	73,650	78,295	4,350
Member Cert. & Brochures	8,000	3,936	4,722	13,761	2,904	(5,761)
Website/Email/Egram	14,000	-	-	12,710	-	1,290
Publications & Other Office Insurance	1,000	1,375	2,167	396	887	604
Temporary Help	4,000	-	-	3,000	-	1,000
Miscellaneous Expenses	1,000	-	203	250	203	750
Professional Development	3,000	-	350	1,000	1,923	2,000
Dues & Fees	3,000	2,518	3,104	2,000	2,823	1,000
Membership Survey	1,000	-	-	500	-	500
Total Expenses	477,896	305,426	531,142	555,356	454,498	(77,460)

AAID
2027 Examinations and Credentials Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
Exam Fees	557,113	476,407	680,273	515,540	534,996	41,573
Total Revenue	557,113	476,407	680,273	515,540	534,996	41,573
Salaries	185,886	103,823	168,707	176,465	139,452	9,422
Payroll Taxes	13,845	8,583	12,782	13,005	11,708	840
Fringe Benefits	40,093	21,247	35,875	33,306	34,034	6,787
Occupancy	1,550	16,500	27,673	19,900	25,964	(18,350)
Allocated Supplies	800	-	236	1,910	388	(1,110)
Telephone	750	352	460	700	310	50
Equipment, Software, Website Deprec	7,249	7,299	12,256	15,769	12,886	(8,521)
Psychometric, Test & Other Contracts	32,000	30,472	32,242	24,350	9,931	7,650
Web Conferencing Examination	74,420	81,234	118,676	69,650	106,115	4,770
Postage & Shipping	2,000	576	1,653	1,800	1,231	200
Staff Travel & Meeting	3,000	-	884	-	1,268	3,000
Medallions/Certificates	1,000	-	-	7,291	-	(6,291)
Publicity/Advertising/Brochure/Posters/Flyers	-	112	6,747	-	6,378	-
Insurance	1,000	1,109	1,737	264	691	736
Website, Email, eGram	8,000	-	-	7,458	165	542
Temporary Help	5,000	-	-	-	-	5,000
Professional Development	4,000	-	-	1,185	215	2,815
Dues & Fees	2,000	5,497	6,038	400	7,589	1,600
Miscellaneous Expenses	500	-	169	500	169	-
5205 Bank & CC Chgs	-	-	2,189	-	-	-
Total Expenses	383,093	276,803	428,326	373,954	358,493	9,140

AAID
2027 Support of Sponsored Organizations Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
4205 ABOI Luncheon	-	1,950	-	-	-	-
Total Revenue	-	1,950	-	-	-	-
Salaries	142,989	94,766	167,311	147,054	153,293	(4,064)
Payroll Taxes	10,650	7,797	12,556	10,838	12,869	(187)
Fringe Benefits	30,841	19,684	35,766	27,755	37,429	3,086
Occupancy	2,170	21,735	37,379	27,860	36,330	(25,690)
Allocated Supplies	1,120	-	117	700	321	420
Telephone	1,050	352	460	700	319	350
Equipment, Software, Website Deprec	3,624	5,102	8,618	7,885	8,933	(4,260)
Contractual Agreements	2,000	-	1,488	2,000	46,521	-
State Legal Fees	75,000	24,412	89,343	75,000	136,410	-
Postage & Shipping	-	-	-	100	11	(100)
Staff Travel/Meeting	1,500	-	-	-	1,845	1,500
Dir. & Officer Liability Insurance	86,000	-	-	77,655	-	8,345
Other Insurance	500	13,043	22,121	231	20,285	269
Miscellaneous Expenses	250	-	237	100	505	150
Support of ABOI for ABDS Dues	13,000	-	-	16,000	-	(3,000)
Contribution to the AAIDF	-	-	-	13,000	-	(13,000)
Website/Email/Egram	200	-	-	500	-	(300)
Total Expenses	370,895	186,891	375,395	407,378	455,070	(36,483)

AAID
2027 Education Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
MaxiCourses	68,500	14,000	58,500	64,500	62,000	4,000
Two All Star Courses	170,000	-	-	-	-	170,000
Total Revenue	238,500	14,000	58,500	64,500	62,000	174,000
Salaries	171,587	118,457	210,850	191,170	195,163	(19,583)
Payroll Taxes	12,780	9,746	15,809	14,089	16,384	(1,309)
Fringe Benefits	37,009	24,572	45,045	36,082	47,643	927
Occupancy	2,325	25,123	43,001	31,840	41,540	(29,515)
Allocated Supplies	1,200	-	140	1,050	628	150
Telephone	1,125	422	553	840	381	285
Equipment, Software, Website Depr	9,424	11,109	18,661	23,654	19,605	(14,231)
Contractual Agreement	1,000	585	585	1,000	210	-
Legal	1,000	-	-	1,000	-	-
Office Supplies - Direct Expense	-	-	9	-	9	-
Postage & Shipping	1,500	1,354	1,369	1,500	1,364	-
Staff Travel & Meeting	4,000	(150)	(150)	2,630	3,267	1,370
Education Committee Trav & Mtg	5,000	5,719	5,719	6,570	4,681	(1,570)
Printing & Publicity	1,000	-	-	700	1,707	300
Office Insurance	500	1,746	2,723	301	1,067	199
Website/Email/eGram	12,000	-	-	11,260	-	740
Temporary Help	5,000	-	-	-	-	5,000
Dues & Fees	14,000	15,521	17,620	2,468	13,000	11,533
Misc Expenses	2,000	524	795	1,538	350	463
Professional Development	6,000	421	3,562	4,249	7,407	1,751
Total Expenses	288,450	215,150	366,292	331,940	354,406	(43,490)

AAID
2027 Marketing and Communications Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
Advertising	386,000	243,824	366,723	422,477	299,848	(36,477)
Subscriptions & Licensing	123,000	-	110,163	123,000	-	-
Royalty	5,000	2,269	4,269	12,000	4,267	(7,000)
Anniversary Book	-	16,000	16,000	40,000	-	(40,000)
Donations/Sponsors						
4505 Other Sales Items	-	-	101,894	-	101,894	-
Total Revenue	514,000	262,093	599,050	597,477	406,009	(83,477)
Salaries	228,783	118,457	223,851	235,286	223,208	(6,503)
Payroll Taxes	17,040	9,746	16,656	17,340	18,731	(300)
Fringe Benefits	49,345	24,374	47,755	44,408	54,462	4,937
Occupancy	2,325	23,759	40,520	29,850	38,935	(27,525)
Allocated Supplies	1,200	-	142	1,050	366	150
Telephone	1,125	352	460	700	321	425
Equipment, Software, Website Depr	8,699	13,206	27,239	15,769	34,669	(7,071)
Contractual Agreements	10,000	11,850	16,620	35,000	5,445	(25,000)
JOI Editor/Asso. Edtr/Statistician Fee & Exp	103,600	60,433	103,600	103,600	97,717	-
Legal Expenses	3,000	2,835	2,835	1,500	-	1,500
Postage & Shipping	36,000	26,086	36,408	37,802	15,093	(1,802)
Staff Travel & Meeting	1,000	185	2,556	-	4,152	1,000
JOI Publication Fee & Misc.	193,000	30,572	70,043	186,521	145,936	6,479
Newsletter Printing & Misc.	16,000	38,749	57,354	14,700	37,237	1,300
Photography & Sign	16,000	-	900	7,000	2,535	9,000
Insurance	1,000	1,679	2,633	370	1,056	630
Website/Internet/eGram	30,000	25,454	26,583	28,580	4,415	1,420
Consumer & Prof. Mkting Campaign	90,000	61,346	80,802	85,000	113,790	5,000
Miscellaneous Expenses	1,000	70	324	575	424	425
Dues & Fees	15,000	10,488	28,418	2,425	27,122	12,575
Professional Development	3,000	95	520	1,500	460	1,500
Temporary Help	5,000	-	-	-	-	5,000
Anniversary Committee - Allocated	-	25,529	55,215	80,000	30,136	(80,000)
Total Expenses	832,117	485,265	841,434	928,977	856,208	(96,860)

AAID
2027 Implant Institute Expense Detail

	2027 Budget	YTD 7/31/26	12 Mo Ended 7/31/26	2026 Budget	2025 Actual	27 Bud to 26 Bud
LMS Fees	83,830	5,008	12,297	56,981	10,012	26,849
Funds Released from Restrictions	139,675	-	-	193,812	-	(54,137)
Services	-	-	-	-	(227)	-
Total Revenue	223,505	5,008	12,297	250,793	9,785	(27,288)
Salaries	17,768	23,214	51,427	35,407	68,223	(17,639)
Payroll Taxes	1,434	2,349	5,669	3,579	7,152	(2,145)
Fringe Benefits	3,944	4,370	11,439	5,913	23,510	(1,969)
Software & Development	110,222	63,303	108,519	108,782	108,519	1,440
Depreciation						
LMS Subscription Fee	52,000	-	-	58,000	-	(6,000)
Software	8,400	-	-	8,000	-	400
Licensed Content	381	-	-	363	-	18
Consultant Project Management	9,264	-	-	9,264	-	-
Staff Development	500	-	199	500	3,540	-
Staff Travel	-	-	1,967	-	3,110	-
Marketing	5,000	3,871	4,580	20,160	4,927	(15,160)
Dues & Fees	990	39,920	71,366	825	77,629	165
5203 Contractual Agreements	12,500	11,884	11,884	-	-	12,500
6611 Website & Internet	900	804	804	-	-	900
6006 Membership	-	213	213	-	-	-
Retentn/Recruitmnt						
Total Expenses	223,304	149,929	268,067	250,793	296,609	(27,489)
Total Margin	201	(144,921)	(255,770)	-	(286,824)	201