

WASHINGTON STATE B A R A S S O C I A T I O N

Maggie Yu
Controller
Washington State Bar Association

direct line: 206-727-8281
e-mail: maggiey@wsba.org

October 10, 2026

Dear Section Chairs, Chairs-elect, and Treasurers:

We are pleased to present the finalized FY2026 budget for your section that was approved by the Board of Governors at the September 24-25, 2026 meeting.

Please refer to the below description of how the budget report is laid out:

- Column 1 - "FY2026 Budget": This is the BOG approved annual budget for FY2026 which covers October 1, 2025 to September 30, 2026.
- Column 2 - "FY2027 Budget": This is the BOG approved annual budget for FY2027 which covers October 1, 2026 to September 30, 2027.
- Column 3 - "Comparison": This is the dollar amount variance between the FY2026 and the FY2027 budget.
- Column 5 - "FY2025 Actuals YTD": This is FY25 YTD actual revenues and expenditures as of September 30, 2025.
- Column 6 - "FY2026 Actuals YTD": This is FY26 YTD actual revenues and expenditures as of June 30, 2026.

Please let us know if you have any questions about this document or general budget questions and we would be happy to help. Our contact info is listed below for your convenience:

Carolyn MacGregor – Sections Program Specialist: carolynm@wsba.org
Darshita Patel – Senior Accountant & Budget Analyst: darshitap@wsba.org
Maggie Yu – Controller: maggiey@wsba.org

Have a great year!

Sincerely,

Maggie Yu

Washington State Bar Association
Section Budget Comparison

		FY2026 Budget	FY2027 Budget	FY26 vs FY27 Comparison	% Change	FY2025 Actuals	FY2026 Actuals YTD
SIND	INDIAN LAW SECTION						
REVENUE:							
	40500	INTEREST - INVESTMENTS	-	-	-	3,413	-
	41850	SEMINAR SPLITS W/ CLE	2,000	500	(1,500)	502	-
	41875	SEMINAR SPLITS W/ OTHERS	10,000	10,000	-	11,612	-
	48200	SECTION DUES REVENUE	7,875	8,843	968	10,650	11,760
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,456	1,969	(488)	(187)	3,488
		TOTAL SECTION DUES REVENUE	10,331	10,811	480	10,463	15,248
		TOTAL REVENUE	22,331	21,311	(1,020)	25,991	15,248
DIRECT EXPENSES:							
	58300	EXECUTIVE COMMITTEE EXPENSES	400	400	-	-	-
	58315	HONORARIUM	600	-	(600)	-	-
	58350	MEMBERSHIP & RECRUITING EXP	1,000	1,000	-	549	-
	58375	NEWSLETTER/PUBLICATION EXPENSE	4,000	1,000	(3,000)	786	-
	58400	PER MEMBER CHARGE	4,922	5,527	605	6,550	7,350
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	1,511	1,230	(280)	(108)	2,147
		TOTAL PER MEMBER CHARGE	6,433	6,757	324	6,442	9,497
	58450	RECEPTION EXPENSE	4,000	5,000	1,000	-	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	30,000	25,000	(5,000)	50,000	5,000
		TOTAL DIRECT EXPENSES	46,433	39,157	(7,276)	57,777	14,497
		NET INCOME (LOSS):	(24,101)	(17,846)	6,256	(31,786)	751
		NEW FUND BALANCE:	40,359	22,513	(17,846)	64,460	65,211