

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

Maggie Yu
Controller
Washington State Bar Association

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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
SELD	ELDER LAW SECTION							
REVENUE:								
	40500	INTEREST - INVESTMENTS	-	-	-		5,223	-
	41850	SEMINAR SPLITS W/ CLE	6,800	7,625	825	12%	10,800	-
	48200	SECTION DUES REVENUE	15,724	16,800	1,076	7%	21,630	23,329
	48225	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	5,253	3,931	(1,322)	-25%	(95)	7,178
		TOTAL SECTION DUES REVENUE	20,977	20,731	(246)	-18%	21,535	30,507
		TOTAL REVENUE	27,777	28,356	579	2%	37,558	30,507
DIRECT EXPENSES:								
	50165	CONFERENCE CALLS	170	170	-	0%	-	-
	58300	EXECUTIVE COMMITTEE EXPENSES	1,500	1,500	-	0%	-	-
	58325	LDSHIP/PROF DEVELOP/RETREATS	5,000	5,000	-	0%	-	-
	58326	LEGISLATIVE/LOBBYINC	1,500	1,500	-	0%	-	-
	58350	MEMBERSHIP & RECRUITING EXP	100	500	400	400%	-	-
	58400	PER MEMBER CHARGE	8,423	9,000	577	7%	11,402	12,506
	58415	FISCAL/MEMBERSHIP YEAR ADJUSTMENT	2,770	2,106	(664)	-24%	(38)	3,788
		TOTAL PER MEMBER CHARGE	11,193	11,106	(87)	-17%	11,364	16,294
	58450	RECEPTION/FORUM EXPENSE	3,000	3,000	-	0%	22	-
	58525	SCHOLARSHIPS/DONATIONS/GRANT	25,000	25,000	-	0%	34,912	18,444
	58600	SECTION SPECIAL PROJECTS	2,500	2,500	-	0%	-	-
	58625	SEMINAR EXPENSE - SECTIONS	1,500	6,000	4,500	300%	-	-
		TOTAL DIRECT EXPENSES	51,463	56,276	4,813	9%	46,298	34,738
		NET INCOME (LOSS):	(23,686)	(27,920)	(4,234)	18%	(8,739)	(4,231)
		NEW FUND BALANCE:	94,897	66,977	(27,920)	-29%	118,583	114,352