

Dakota Plains Legal Services

Balance Sheet

As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10100 · Bankwest - General Account	219,786.52
10101 · Sweep Cash Management Account	65,021.82
10105 · Bankwest - Payroll	512.13
10110 · Bankwest - Cafeteria Account	4,364.18
10115 · Bankwest - Petty Cash Account	1,533.27
10120 · Bankwest - Trust Account	1,630.00
10150 · Ft. Yates Cash on Hand	19.75
10160 · Pine Ridge Cash on Hand	28.22
Total Checking/Savings	292,895.89
Accounts Receivable	
11000 · Accounts Receivable	1,600.00
Total Accounts Receivable	1,600.00
Other Current Assets	
10800 · Prepaid Expenses	84,182.89
11850 · Accrued Revenue	36,297.32
12000 · Undeposited Funds	4,000.00
Total Other Current Assets	124,480.21
Total Current Assets	418,976.10
Fixed Assets	
11900 · Law Library	1,774.00
11901 · Accumulated Depreciation - Law	-1,774.00
15000 · Land	16,267.00
15100 · Furniture and Equipment	325,521.65
15101 · Accumulated Depr - Furn & Equip	-223,877.75
15200 · Trailers	332,564.35
15201 · Accumulated Depr. - Trailers	-255,267.56
15210 · Vehicles	165,113.78
15211 · Accumulated Depr - Vehicles	-17,192.97
15220 · Land Improvements	52,686.00
15221 · Accumulated Depr. - Land Improv	-1,359.50
15300 · Operating Lease - Right of Use	160,372.57
Total Fixed Assets	554,827.57
Other Assets	
11500 · Capital Credits	130,109.21
11700 · Deposits	160.00
Total Other Assets	130,269.21
TOTAL ASSETS	1,104,072.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	13,881.17
Credit Cards	7,777.26

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Other Current Liabilities	
23000 · Payroll Liabilities	
23001 · Accrued Salaries	46,680.88
23002 · Accrued Annual Leave	90,257.01
23350 · AFLAC Payable	-10.18
23410 · FICA and Medicare Payable	3,533.99
23600 · State Payroll Taxes Payable	950.34
23700 · SUTA Tax	1,040.37
23750 · North Dakota Unemployment	24.76
24000 · Employee CPA Payroll Deducti...	4,283.13
24100 · Employee Dep Delta Dental Ins	142.36
24200 · Employee Vision Insurance	121.14
24450 · Companion Employee Insurance	449.47
24600 · Direct Deposit	410.98
Total 23000 · Payroll Liabilities	147,884.25
25001 · Capital Lease- Current Portion	20,958.62
25002 · Capital Lease Payable	33,722.12
25010 · Operating Lease - Current	60,927.05
26000 · Refundable Advance	427,008.41
28000 · LSC Cash Advance	165,387.00
Total Other Current Liabilities	855,887.45
Total Current Liabilities	877,545.88
Long Term Liabilities	
25011 · Operating Lease Liability	103,955.80
Total Long Term Liabilities	103,955.80
Total Liabilities	981,501.68
Equity	
30000 · Opening Balance Equity	-62,333.44
30200 · Unrestricted Net Assets	-15,969.31
30205 · Property and Equipment - DPLS	312,922.52
Net Income	-112,048.57
Total Equity	122,571.20
TOTAL LIABILITIES & EQUITY	1,104,072.88