## 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 Libray	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 -1,359.50
15221 · Accumulated Depr Land Improv 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
	1,104,012.00
LIABILITIES & EQUITY Liabilities Current Liabilities	40.004.47
Accounts Payable	13,881.17
Credit Cards	7,777.26

## Dakota Plains Legal Services Balance Sheet

As of March 31, 2025

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         121.14           24500 · 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 Current Liabilities         855,887.45           Total Long Term Liabilities         103,955.80           Total Liabiliti		Mar 31, 25
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 Delita Dental Ins       142.36         24200 · Employee Vision Insurance       121.14         24450 · Companion Employee 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         25011 · Operating Lease Liability       103,955.80         Total Liabilities       981,501	Other Current Liabilities	
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 - 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         25011 · Operating Lease Liability       103,955.80         Total Long Term Liabilities       981,501.68         Equity         30000 · Opening Balance Equity       -62,333.44         30200 · Unrestricted Net Assets       -15,969.31	23000 · Payroll Liabilities	
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       855,887.45         Total Long Term Liabilities       981,501.68         Equity         30000 · Opening Balance Equity       -62,333.44         30200 · Unrestricted Net Assets       -15,969.31         30205 · Property and Equipment - DPLS<		46,680.88
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       981,501.68         Equity       103,955.80         Total Liabilities       981,501.68         Equity       -62,333.44         30200 · Unrestricted Net Assets       -15,969.31         30205 · Property and Equipment - DPLS       312,922.52 <th>23002 · Accrued Annual Leave</th> <th>90,257.01</th>	23002 · Accrued Annual Leave	90,257.01
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       103,955.80         Total Liabilities       981,501.68         Equity       -62,333.44         30200 · 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 <th>23350 · AFLAC Payable</th> <th>-10.18</th>	23350 · AFLAC Payable	-10.18
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   24450 · Direct Deposit   410.98	23410 · FICA and Medicare Payable	3,533.99
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       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         Equity         30000 · Opening Balance Equity       -62,333.44         30205 · Property and Equipment - DPLS       312,922.52         Net Income       -112,048.57         Total Equity       122,571.20	23600 · State Payroll Taxes Payable	950.34
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       877,545.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         Equity         3000 · Opening Balance Equity       -62,333.44         30205 · Property and Equipment - DPLS       312,922.52         Net Income       -112,048.57         Total Equity	23700 · SUTA Tax	1,040.37
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       877,545.80         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		
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       877,545.80         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		,
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       877,545.88         Long Term Liabilities       877,545.88         Long Term Liabilities       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         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		
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       877,545.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         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 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       875,887.45         Total Current Liabilities       877,545.88         Long Term Liabilities       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         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		
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       877,545.88         Long Term Liabilities       877,545.88         Long Term Liabilities       103,955.80         Total Long Term Liabilities       981,501.68         Equity       -62,333.44         30200 · 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	24600 · Direct Deposit	410.98
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       877,545.88         Long Term Liabilities       877,545.88         Long Term Liabilities       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         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 23000 · Payroll Liabilities	147,884.25
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       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         Equity       -62,333.44         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	25001 · Capital Lease- Current Portion	20,958.62
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       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         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	25002 · Capital Lease Payable	33,722.12
28000 · LSC Cash Advance       165,387.00         Total Other Current Liabilities       855,887.45         Total Current Liabilities       877,545.88         Long Term Liabilities       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         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	25010 · Operating Lease - Current	60,927.05
Total Other Current Liabilities         855,887.45           Total Current Liabilities         877,545.88           Long Term Liabilities         103,955.80           Total Long Term Liabilities         103,955.80           Total Liabilities         981,501.68           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	26000 · Refundable Advance	427,008.41
Total Current Liabilities         877,545.88           Long Term Liabilities         103,955.80           Total Long Term Liabilities         103,955.80           Total Liabilities         981,501.68           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	28000 · LSC Cash Advance	165,387.00
Long Term Liabilities       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         Equity       -62,333.44         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	<b>Total Other Current Liabilities</b>	855,887.45
25011 · Operating Lease Liability       103,955.80         Total Long Term Liabilities       103,955.80         Total Liabilities       981,501.68         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 Current Liabilities	877,545.88
Total Long Term Liabilities         103,955.80           Total Liabilities         981,501.68           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	Long Term Liabilities	
Total Liabilities       981,501.68         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	25011 · Operating Lease Liability	103,955.80
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 Long Term Liabilities	103,955.80
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	981,501.68
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	Equity	
30205 · Property and Equipment - DPLS       312,922.52         Net Income       -112,048.57         Total Equity       122,571.20	30000 · Opening Balance Equity	-62,333.44
Net Income         -112,048.57           Total Equity         122,571.20		•
<b>Total Equity</b> 122,571.20		
	Net Income	-112,048.57
TOTAL LIABILITIES & EQUITY 1,104,072.88	Total Equity	122,571.20
	TOTAL LIABILITIES & EQUITY	1,104,072.88