Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Bakken Water Transfer Services, Inc.

315 South Main Street, Suite 103
Minot, ND 58701

(702) 904-0475
info@bakkenwatertransfer.com
SEC code: 1389 – oil and gas field services, misc.

Quarterly Report
For the Period Ending: March 31, 2022
(the "Reporting Period")

As of May 13, 2022, the number of shares outstanding of our Common Stock was: 531,436,257

As of December 31, 2021, the number of shares outstanding of our Common Stock was: 531,436,257

As of December 31, 2021, the number of shares outstanding of our Common Stock was: 531,436,257

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Indicate by check mark whether a Change in Control[5] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

[5] "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

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1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

The name of the issuer is Bakken Water Transfer Services, Inc., f/k/a CCC Globalcom Corp (August 2015), and f/k/a Emerald Capital Investments, Inc. (June 2020).

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

We were incorporated in the State of Nevada on May 23, 2000. Our current status with the State of Nevada is "Active."

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:

None.

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None.

The address(es) of the issuer's principal executive office:

315 South Main Street, Suite 103
Minot, ND 58701

The address(es) of the issuer's principal place of business:
Check box if principal executive office and principal place of business are the same address: ☒

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes: ☐ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Trading symbol:	BWTX	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	05758T 109	
Par or stated value:	$0.0001	
Total shares authorized:	1,000,000,000	as of date: May 13, 2022
Total shares outstanding:	531,436,257	as of date: May 13, 2022
Number of shares in the Public Float[6]:	11,498,418	as of date: May 13, 2022
Total number of shareholders of record:	570	as of date: May 13, 2022

[6] "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

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All additional class(es) of publicly traded securities (if any)

Trading symbol: _____
Exact title and class of securities outstanding: _____
CUSIP: _____
Par or stated value: _____
Total shares authorized: _____ as of date: _____
Total shares outstanding: _____ as of date: _____

Transfer Agent

Name: Standard Registrar & Transfer Co. Inc.
Phone: (801) 471-8844
Email: amy@standardregistrar.com
Address: 440 East 400 South, Suite 200
Salt Lake City, UT 84111

Is the Transfer Agent registered under the Exchange Act?[7] Yes: ☒ No: ☐

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period**.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☒

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date 12/31/19 Common: 531,436,257 Preferred: 1,000,000			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g. new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
____	____	____	____	____	____	____	____	____	____

[7] To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

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———	———	———	———	———	———	———	———	———	———
Shares Outstanding on Date of This Report: Ending Balance: Ending Balance Date 03/31/21 Common: 531,436,257 Preferred: 1,000,000									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended June 30, 2021, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2019 through June 30, 2021 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☒

None.

Use the space below to provide any additional details, including footnotes to the table above:

4) Financial Statements

A. The following financial statements were prepared in accordance with:

☒ U.S. GAAP
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)[8]:

Name: **Robert Madden**
Title: **Accountant**
Relationship to Issuer: **Accountant**

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

C. Balance Sheet;
D. Statement of Income;
E. Statement of Cash Flows;
F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
G. Financial notes; and

[8] The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

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H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Through our wholly owned subsidiary, Nationwide Property Partners, Inc., we purchase and rent residential real estate.

B. Please list any subsidiaries, parents, or affiliated companies.

We have one wholly-owned subsidiary, Nationwide Property Partners, Inc. Nationwide Property Partners, Inc. owns 50% of the membership interests of Just Renting Productions LLC, which was, in 2019, engaged in the production of a reality television series that aired on the Heartland Network. The contact information for the subsidiaries is the same.

C. Describe the issuers' principal products or services.

We purchase and rent residential real estate. In 2019, we produced a reality television show about our residential rental business.

6) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

We currently use office space at 315 S. Main Street, Minot, North Dakota free of charge.

7) Company Insiders (Officers, Directors, and Control Persons)

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% of more of any class of the issuer's securities, as well as any officer, and any director of the company, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

Name of Officer/Director and Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Jack Galvin	Officer/Director/ Control Person	910 Rhyolite Ter., Henderson, NV 89011	120,084,503(3)	Common	22.5%(1)	Percentage of eligible votes is 40.4%(4)
Jack Galvin	Officer/Director/ Control Person	910 Rhyolite Ter., Henderson, NV 89011	1,000,000	Series A Convertible Preferred	50.0%(2)	-
Mark Childs	Control Person	3725 W Torino Ave., Las Vegas, NV 89139	106,084,503(3)	Common	19.9%(1)	Percentage of eligible votes is 39.5%(4)
Mark Childs	Control Person	3725 W Torino Ave., Las Vegas, NV 89139	1,000,000	Series A Convertible Preferred	50.0%(2)	-
Michael Childs	Control Person	PO Box 518, Bozeman, MT 59771	100,000,000	Common	18.7%	Percentage of eligible votes is 6.5%(5)
GEM Irrevocable Trust(6)	Control Person	7849 Rancho Mirage Dr., Las Vegas, NV 89113	90,000,000	Common	16.8%	Percentage of eligible votes is 5.9%(5)

(1) Unless otherwise indicated, based on 531,436,257 shares of common stock issued and outstanding as of May 13, 2022. Shares of common stock subject to options or warrants currently exercisable, or exercisable within 60 days,

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are deemed outstanding for purposes of computing the percentage of the person holding such options or warrants, but are not deemed outstanding for purposes of computing the percentage of any other person. There are currently warrants outstanding and held by one (1) holder to acquire 1,500,000 shares of common stock at $0.0065 per share, 1,500,000 shares of common stock at $0.01 per share and 1,500,000 shares of common stock at $0.03 per share.

(2) Based on a total of 2,000,000 issued and outstanding shares.

(3) Includes 1,000,000 shares of common stock that may be acquired upon the conversion of the shareholder's 1,000,000 shares of Series A Convertible Preferred Stock.

(4) The Series A Convertible Preferred Stock has 500 votes per share. The shareholder owns 1,000,000 shares of Series A Convertible Preferred Stock which gives the shareholder an additional 500,000,000 votes on any matter that comes before the common shareholders.

(5) The Series A Convertible Preferred Stock has 500 votes per share. Two other shareholders own all 2,000,000 outstanding shares of Series A Convertible Preferred Stock which gives each of those two shareholders an additional 500,000,000 votes on any matter that comes before the common shareholders.

(6) Gabriel Martinez is the Trustee of the trust and has control over the trust's securities.

8) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

N/A

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

N/A

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

N/A

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

N/A

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

N/A

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name:	Brian A. Lebrecht
Firm:	Clyde Snow & Sessions, PC
Address 1:	201 S. Main Street, Suite 2200
Address 2:	Salt Lake City, UT 84111
Phone:	(801) 433-2453
Email:	bal@clydesnow.com

Accountant or Auditor

Name:	Robert Madden
Firm:	RJM Consulting, LLC
Address 1:	PO Box 17207
Address 2:	Salt Lake City, UT 84147
Phone:	(801) 232-0753
Email:	robert@bakkenwatertransfer.com

Investor Relations

Name:	_____
Firm:	_____
Address 1:	_____
Address 2:	_____
Phone:	_____
Email:	_____

Other Service Providers
Provide the name of any other service provider(s) that **that assisted, advised, prepared or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name:	_____
Firm:	_____
Nature of Services:	_____
Address 1:	_____
Address 2:	_____
Phone:	_____
Email:	_____

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10) Issuer Certification

Principal Executive Officer:

I, Jack Galvin certify that:

1. I have reviewed this quarterly disclosure statement of Bakken Water Transfer Services, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 13, 2022 [Date]

/s/ Jack Galvin [CEO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, Jack Galvin certify that:

1. I have reviewed this quarterly disclosure statement of Bakken Water Transfer Services, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

May 13, 2022 [Date]

/s/ Jack Galvin [CFO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

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BAKKEN WATER TRANSFER SERVICES, INC.

Condensed Consolidated Balance Sheet (Unaudited)

	March 2022	December 2021
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 12,169	$ 10,310
Accounts Receivables	-	-
Prepaid expenses	50,230	86,230
Other assets	590,299	667,315
TOTAL CURRENT ASSETS	652,698	763,855
Property and equipment, net	1,257,492	1,323,784
Goodwill/Investment in Dakota Energy	82,809	82,809
TOTAL ASSETS	$ 1,992,998	$ 2,170,448
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
CURRENT LIABILITIES		
Account Payable	$ 2,890	$ 12,943
Accrued liabilities	314,015	343,015
TOTAL CURRENT LIABILITIES	316,905	355,958
LONG TERM LIABILITIES		
Note payable related party	644,255	761,471
Notes payable	1,682,601	1,713,552
TOTAL LONG TERM LIABILITIES	2,326,856	2,475,023
TOTAL LIABILITIES	2,643,761	2,830,981
STOCKHOLDERS' EQUITY		
Preferred stock, Series A, $0.0001 par value: 25,000,000 shares authorized; 2,000,000 shares issued and outstanding at March 31, 2022; 2,000,000 shares issued and outstanding at December 31, 2021;	200	200
Common stock, $0.0001 par value: 1,000,000,000 shares authorized; 531,436,257 shares issued and outstanding at March 31, 2022; 531,436,257 shares issued and outstanding at December 31, 2021;	53,244	53,244
Treasury Stock - subscribed, 21,000,000 shares at March 31, 2022;	(2,001)	(2,001)
Paid-in capital	2,218,618	2,218,618
Retained Earnings	(2,920,825)	(2,930,595)
TOTAL STOCKHOLDERS' EQUITY	(650,763)	(660,533)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 1,992,998	$ 2,170,448

The accompanying notes are an integral part of these condensed financial statements.

Condensed Consolidated Statements of Operations (Unaudited)

	For the Three Months Ended March 31, 2022	For the Three Months Ended March 31, 2021
REVENUE		
Sales	$ 139,089	$ 132,152
Interest Income	—	—
Total revenue	139,089	132,152
OPERATING EXPENSES		
Cost of sales	132,888	128,320
Professional fees	48,350	33,123
Rent	—	230
General and administrative	15,572	20,449
Interest Expense	34,286	38,227
Gain/Loss on Sale of Assets	(101,777)	(32,713)
Selling, general and administrative expenses	(3,569)	59,317
Total operating expenses	129,319	187,636
Operating income (loss)	9,770	(55,484)
Net income (loss) before income taxes	9,770	(55,484)
Provision for income taxes	—	—
NET INCOME (LOSS)	$ 9,770	$ (55,484)
Weighted average shares outstanding	531,436,257	531,436,257
Basic and diluted per share amounts:		
Net income	$ 0.0000	$ (0.0001)

The accompanying notes are an integral part of these condensed financial statements.

BAKKEN WATER TRANSFER SERVICES, INC.

Condensed Statement of Stockholders' Equity (Deficit) (Unaudited)

	Preferred Stock		Common Stock		Common Stock Subscribed		Additional Paid	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Shares	Amount	in Capital	Deficit	Equity (Deficit)
Balances, December 31, 2020	2,000,000	$ 200	531,436,257	$ 53,244	21,000,000	$ (2,001)	$ 2,218,618	$ (2,781,524)	$ (511,462)
Net loss								$ (149,071)	$ (149,071)
Balances, December 31, 2021	2,000,000	$ 200	531,436,257	$ 53,244	21,000,000	$ (2,001)	$ 2,218,618	$ (2,930,595)	$ (660,533)
Net loss								$ 9,770	$ 9,770
Balances, March 31, 2022	2,000,000	$ 200	531,436,257	$ 53,244	21,000,000	$ (2,001)	$ 2,218,618	$ (2,920,825)	$ (650,763)

The accompanying notes are an integral part of these condensed financial statements.

Condensed Statements of Cash Flows (Unaudited)

	For the Three Months Ended March 31, 2022	March 31, 2021
Cash flows from operating activities:		
Net income (loss) from continuing operations	$ 9,770	$ 486,456
Adjustments to reconcile net income (loss) income to net cash from operating activities:		
Depreciation	11,215	15,067
Amortization	—	—
Changes in operating assets and liabilities:		
Accounts receivable	—	210,303
Other current assets	113,016	(479,000)
Accounts payable	(10,053)	(138,999)
Accrued liabilities	(29,000)	(450,190)
Net cash flows from operating activities	94,948	(356,363)
Cash flows from investing activities:		
Sale of Dakota Energy	0	389,032
Gain/Loss on Sale of Assets	101,777	116,200
Purchase of SFR Properties	(46,700)	79,699
Net cash flows from investing activities	55,078	584,931
Cash flows from financing activities:		
Proceeds from issuance of common stock	—	—
Proceeds from note payable - related party	(117,216)	(36,183)
Proceeds from note payable	(30,951)	(192,318)
Payments on note payable - related party	—	—
Payments on note payable	—	—
Net cash flows from financing activities	(148,167)	(228,501)
Net increase (decrease) in cash and cash equivalents	1,859	68
Cash and cash equivalents at beginning of period	10,310	10,195
Cash and cash equivalents at end of period	$ 12,169	$ 10,263
Non-cash investing and financing activity:		
Issuance of warrants	$ —	$ —

The accompanying notes are an integral part of these condensed financial statements.

Note 1. General

Nature of Business

The Company owns and rents Single Family Residence (SFR) through a property management company in and around the city of Flint, Michigan.

Bakken Water Transfer Services, Inc. ("Bakken Water") was formed on May 23, 2000 in the State of Nevada as CCC Globalcom Corporation. On June 12, 2000, the Company became the surviving corporation in a merger with Emerald Capital Investments, Inc., a Delaware corporation. On June 30, 2015, the Company changed its name to Bakken Water Transfer Service, Inc.

Recent Developments

Since 2017, the Company has not had any recent developments to report.

Principal Services

Nationwide Property Partners, Inc.

Nationwide started to purchase Single Family Residence (SFR) in the Third Quarter of 2016 in and around the city of Flint, Michigan. As of March 31, 2022, Nationwide has purchased 67 SFR. Nationwide owns and operates these SFR through a property management company in Flint, Michigan.

Note 2. Basis of Presentation and Significant Accounting Policies

Basis of Presentation

The Accompanying unaudited condensed financial statements include the accounts of the Company and its majority-owned subsidiary and have been prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America.

Reclassifications

Certain prior year amounts in the accompanying financial statements have been reclassified to conform to the current year's presentation. These reclassifications had no effect on the results of operations or financial position for any years presented.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All significant intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates are based on knowledge of current events and anticipated future events and accordingly, actual results may differ from those estimates.

Risks related to cash

The Company maintains cash in bank and deposit accounts, which at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. The Company believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash and Cash equivalents

The Company considers only highly liquid investments such as money market funds and commercial paper with maturities of 90 days or less at the date of their acquisition as cash and cash equivalents.

Fair Value Measurements

The Company adopted the provisions of ASC Topic 820, "Fair Value Measurements and Disclosures", which defines fair value as used in numerous accounting pronouncements, establishes a framework for measuring fair value and expands disclosure of fair value measurements.

The estimated fair value of certain financial instruments, including cash and cash equivalents are carried at historical cost basis, which approximates their fair values because of the short-term nature of these instruments.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 describes three levels of inputs that may be used to measure fair value:

Level 1 — quoted prices in active markets for identical assets or liabilities

Level 2 — quoted prices for similar assets and liabilities in active markets or inputs that are observable

Level 3 — inputs that are unobservable (for example cash flow modeling inputs based on assumptions)

The Company analyzes all financial instruments with features of both liabilities and equity under the accounting standards regarding accounting for certain financial instruments with characteristics of both liabilities and equity, accounting for derivative instruments and hedging activities, accounting for derivative financial instruments indexed to, and potentially settled in, a Company's own stock, and the accounting standard regarding determining whether an instrument (or embedded feature) is indexed to an entity's own stock. The accounting standard specifies that a contract that would otherwise meet the definition of a derivative but is both (a) indexed to the Company's own stock and (b) classified in stockholders' equity in the statement of financial position would not be considered a derivative financial instrument. This standard provides a two-step model to be applied in determining whether a financial instrument or an embedded feature is indexed to an issuer's own stock and thus able to qualify for this accounting standard scope exception. All warrants issued by the Company are denominated in U.S. dollars.

Accounts Receivable

Accounts receivable are recorded at the invoice amount and do not bear interest.

Allowance for Doubtful Accounts

Allowance for doubtful accounts is defined as a company's estimate of the amount of probable credit losses in the company's existing accounts receivable. The Company does not maintain an allowance for doubtful accounts based upon management's review of the Company's revenue structure whereby substantially all receivables are confirmed before they are booked as revenue. The Company reviews its allowance for doubtful accounts policy periodically. The Company does not have any off-balance-sheet exposure related to its customers.

Property and Equipment

Nationwide Property Partners, Inc. property are recorded at cost and depreciated using the straight-line method over the useful lives of the assets, generally from fifteen to twenty-seven and half years. As of March 31, 2022 and 2021 are presented net of accumulated depreciation of $215,850 and $170,499, respectively.

Goodwill

In accordance with Goodwill and Other Intangible Assets, goodwill is defined as the excess of the purchase price over the fair value assigned to individual assets acquired and liabilities assumed and is tested for impairment at the reporting unit level on an annual basis in the Company's fourth fiscal quarter or more frequently if indicators of impairment exist. The performance of the test involves a two-step process. The first step of the impairment test involves comparing the fair value of the Company's reporting units with each respective reporting unit's carrying amount, including goodwill. The fair value of reporting units is generally determined using the income approach. If the carrying amount of a reporting unit exceeds the reporting unit's fair value, the second step of the goodwill impairment test is performed to determine the amount of any impairment loss. The second step of the goodwill impairment test involves comparing the implied fair value of the reporting unit's goodwill with the carrying amount of that goodwill. The Company sees the goodwill to have a ten-year useful life. No goodwill impairment was recognized during the months ending March 31, 2022. Goodwill at March 31, 2022 and 2021 are presented net of amortization of $82,809 and $82,809.

Revenue Recognition

Beginning January 1, 2019, the Company implemented ASC 606, Revenue from Contracts with Customers. Although the new revenue standard is expected to have an immaterial impact, if any, on our ongoing net income, we did implement changes to our processes related to revenue recognition and the control activities within them. These included the development of new policies based on the five-step model provided in the new revenue standard, ongoing contract review requirements, and gathering of information provided for disclosures

The Company recognizes revenue and cost of goods sold from product sales or services rendered when control of the promised goods are transferred to our clients in an amount that reflects the consideration to which we expect to be entitled in exchange for those goods and services. To achieve this core principle, we apply the following five steps: identify the contract with the client, identify the performance obligations in the contract, determine the transaction price, allocate the transaction price to performance obligations in the contract and recognize revenues when or as the Company satisfies a performance obligation.

The Company and its wholly-owned subsidiary recognize revenue as follows:

As for its rental properties, the Company will recognize rental revenue the first of each month in which they have a renter in place for each SFR.

Income Taxes

The Company accounts for income taxes using the asset and liability method in accordance with ASC 740, "Accounting for Income Taxes". The asset and liability method provides that deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial reporting and tax bases of assets and liabilities and for operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using the currently enacted tax rates and laws that will be in effect when the differences are expected to reverse. The Company records a valuation allowance to reduce deferred tax assets to the amount that is believed more likely than not to be realized. As of March 31, 2022, the Company did not have any amounts recorded pertaining to uncertain tax positions.

Note 2.1 Operating Segments

YTD as of March 31, 2022	Revenue	COGS	Operating Expenses	Profit/ (Loss)	Depreciation /Amort Exp
Bakken Water Transfer Services	$12,000	$ -	$58,049	$(46,049)	$ -
Nationwide Property Partners	$127,089	$132,888	$(72,833)	$55,819	$11,214.70

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606). ASU 2014-09 amends the guidance for revenue recognition to replace numerous, industry specific requirements and converges areas under this topic with those of the International Financial Reporting Standards. The ASU implements of five–step process for customer contract revenue recognition that focuses on transfer of control, as opposed to transfer of risk and rewards. The amendment also requires enhanced disclosures regarding the nature, amount, timing and uncertainty of revenues and cash flows from contracts with customers. Other major provisions include the capitalization and amortization of certain contract cost, ensuring the time value of money is considered in the transaction price, and allowing estimates of variable consideration to be recognized before contingencies are resolved in certain circumstances. The amendments in this ASU are effective for reporting period beginning after December 15, 2016, and early adoption is prohibited. Entities can transition to the standard either retrospectively or as a cumulative-effect adjustment as of the date of adoption.

The Company's revenues are recognized when rent become due at the first of every month in an amount that reflects the consideration to which was agreed to upon entering into each rental contract. To achieve this core principle, we apply the following five steps: (1) Identify the contract with a client; (2) Identify the performance obligations in the contract; (3) Determine the transaction price; (4) Allocate the transaction price to performance obligations in the contract; and (5) Recognize revenues when or as the Company satisfies a performance obligation.

We adopted ASC 2014-09 on January 1, 2019. Although the new revenue standard is expected to have an immaterial impact, if any, on our ongoing net income, we did implement changes to our processes related to revenue recognition and the control activities with them.

Common Stock Purchase Warrants

The Company classifies as equity any contracts that require physical settlement or net-share settlement or provide a choice of net-cash settlement or settlement in the Company's own shares (physical settlement or net-share settlement) provided that such contracts are indexed to our own stock as defined in ASC 815-40 ("Contracts in Entity's Own Equity"). The Company classifies as assets or liabilities any contracts that require net-cash settlement (including a requirement to net cash settle the contract if an event occurs and if that event is outside our control) or give the counterparty a choice of net-cash settlement or settlement in shares (physical settlement or net-share settlement). The Company assesses classification of common stock purchase warrants and other free-standing derivatives at each reporting date to determine whether a change in classification is required.

Other Recently Issued, but Not Yet Effective Accounting Pronouncements

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying financial statements.

Note 3. Equity Transactions

As of March 31, 2022, the total numbers of shares of the Company's common stock that were outstanding and issued was 531,436,257. Part of the sale of Dakota Energy the Company received 20,000,000 shares as part of the sale price and plans on retiring these shares and carries those shares as Treasury Stock - subscribed. As of March 31, 2022, the Company had 2,000,000 shares of preferred stock that were issued and outstanding.

Common Stock Issuances

No Common Stock activities have occurred during the first quarter of 2022.

Note 4. Current Assets

Consulting Agreements – Related Parties

On September 1, 2017, the Company entered into a consulting services agreement with Jack Galvin, one of the Company's officers and directors, and thus, there may exist a conflict of interest with respect to the approval of the Consulting Agreement and which potential conflict of interest, to the extent one may exist, by waived by the Directors on behalf of the Company (the "Consulting Agreement"). Pursuant to the terms of the Consulting Agreement, the Company would receive consulting services for a term of one year and is renewable for up to three additional successive one-year terms. Pursuant to the terms of the Consulting Agreement, consideration consists of a cash payment of $84,000 per year paid monthly. The Company valued the agreement at $84,000 and will be amortized on a straight-line basis over the term of the Consulting Agreement. As of March 31, 2022, the Company has recorded a prepaid expense balance of $35,000.

On July 1, 2021, the Company entered into a consulting services agreement with Mark Childs, one of the Company's directors, and thus, there may exist a conflict of interest with respect to the approval of the Consulting Agreement and which potential conflict of interest, to the extent one may exist, by waived by the Directors on behalf of the Company (the "Consulting Agreement"). Pursuant to the terms of the Consulting Agreement, the Company would receive consulting services for a term of one year and is renewable for up to three additional successive one-year terms. Pursuant to the terms of the Consulting Agreement, consideration consists of a cash payment of $60,000 per year paid monthly. The Company valued the agreement at $60,000 and will be amortized on a straight-line basis over the term of the Consulting Agreement. As of March 31, 2022, the Company has recorded a prepaid expense balance of $15,000.

As of November 20, 2017, the Company has eliminated all the loans and interest revenue to Nationwide as part of the consolidation process.

Note 5. Property and Equipment

Property and equipment are recorded at cost and depreciated using the straight-line method over the useful lives of the assets, generally from three to twenty-seven and one-half years. Property and equipment at March 31, 2022 and 2021 consist of the following:

Property and Equipment	**March 31, 2022**	**March 31, 2021**
Single Family Residences	1,4,73,492	1,542,077
Less: Accumulated Depreciation	(215,850)	(170,499)
Property and Equipment, net	$ 1,257,492	$ 1,371,577

For the months ending March 31, 2022 and 2021, depreciation expense was $11,215 and $14,117, respectively.

Note 6. Intangible Asset

On November 20, 2017, the Company entered into Stock Purchase Agreement with Nationwide Property Partners, Inc. Pursuant to the terms of the Stock Purchase Agreement, the Company acquired all interests in Nationwide and Nationwide will operate as a wholly-owned subsidiary of the Company. Goodwill of $104,969 was recorded in the transaction.

Note 7. Accrued Liabilities

On March 31, 2022, the Company had $314,015 in amounts due related to consulting agreements (see Note 4. Current Assets for more information).

On August 31, 2016, the Company borrowed $100,000 from Dave Green. The term of the note will be for two years and will be due August 30, 2018 for repayment. The note was extended verbally till December 31, 2019. Interest shall accrue at the rate of eleven percent (11%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $95,892 (in which $60,892 is accrued interest).

On September 27, 2016, the Company borrowed $17,500 from Douglas Lanner. The term of the note will be for one year and will be due October 31, 2017 for repayment. The note was extended verbally till December 31, 2019. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $23,336 (in which $9,836 is accrued interest).

On December 10, 2016, the Company borrowed $40,000 from GEM Irrevocable Trust. On March 20, 2017, the Company additionally borrowed $73,500 from Gem Irrevocable Trust which was added to the term of the note dated December 10, 2016. On August 25, 2017, the Company additionally borrowed $80,000 from Gem Irrevocable Trust which was added to the term of the note dated December 10, 2016. The term of the note will be for one year and will be due December 9, 2017 for repayment. The note was extended verbally till December 31, 2019. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $174,403 (in which $65,903 is accrued interest).

On March 7, 2017, the Company borrowed $6,000 from Cliff Childs, who is related to Mark Childs and Michael Childs, an individual and who was formerly a member of the Company's Board of Directors and served as its Secretary. The term of the note will be for one year and will be due March 6, 2018 for repayment. On September 15, 2017, the Company borrowed an additional $25,000 from Cliff Childs which was added to the term of the note dated March 7, 2017. Interest shall accrue at the rate of twelve percent (12%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $48,392 (in which $17,392 is accrued interest).

On August 20, 2017, the Company issued a note payable in the amount of $150,000 to Jack Galvin for his shares owned in Dakota Energy. This note will be due to be paid on or before October 21, 2019. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. As of March 31, 2022, the Company has recorded a note payable balance of $178,067 (in which $28,067 is accrued interest).

On August 20, 2017, the Company issued a note payable in the amount of $150,000 to Mark Child for his shares owned in Dakota Energy. This note will be due to be paid on or before October 21, 2019. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. As of March 31, 2022, the Company has recorded a note payable balance of $178,067 (in which $28,067 is accrued interest).

On August 20, 2017, the Company issued a note payable in the amount of $150,000 to Michael Childs for his shares owned in Dakota Energy. This note will be due to be paid on or before October 21, 2019. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. As of March 31, 2022, the Company has recorded a note payable balance of $178,067 (in which $28,067 is accrued interest).

On several dates, during the third quarter of 2017, Mark Childs (Real Properties) loaned the Company a total of $43,000. Real Properties loaned the Company an additional $3,500 during the first quarter of 2018. Real Properties loaned the Company an additional $2,000 during the second quarter of 2018. Real Properties loaned the Company an additional $3,000 during the fourth quarter of 2018. This amount was added to the outstanding note. Interest on this note shall accrue at the rate of twelve percent (12%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a balance owing of $4,345 (in which $1,345 is accrued interest).

On October 26, 2017, the Company borrowed $170,000 from South Shore Land Acquisitions. The term of the note will be for one year and will be due October 25, 2018 for repayment. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $163,511 (in which $63,511 is accrued interest).

On November 3, 2017, the Company borrowed $100,000 from Sam Blakeley Masonry. The term of the note will be for two years and will be due November 2, 2019 for repayment. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $0 (in which $0 is accrued interest).

Nationwide Property Partners, Inc.

On March 8, 2017, the Company borrowed $106,001.40 from GEM Irrevocable Trust. On July 3, 2017 the Company borrowed an additional $20,000. On July 6, 2017, the Company borrowed an additional $70,000. On September 14, 2017, the Company borrowed an additional $109,455. On September 28, 2017, the Company borrowed an additional $40,000. On June 11, 2018, the Company borrowed an additional $75,000. These additional funds borrowed from GEM Irrevocable Trust were added to the term of the note dated March 8, 2017. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $490,603 (in which $172,146 is accrued interest).

On November 22, 2017, the Company borrowed $30,815 from Mark Childs, who is an officer in Dakota Energy and serves as its Secretary. On December 1, 2017, the Company borrowed an additional $25,000. On January 8, 2018, the Company borrowed an additional $21,450. On several dates during the 3rd quarter of 2018, the Company borrowed an additional $90,982. These additional funds borrowed from Mark Childs were added to the term of the note dated November 22, 2017. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $12,163 (in which $12,163 is accrued interest).

On July 26, 2017, the Company borrowed $8,000 from Real Properties of America, Inc., a company controlled by Mr. Mark Childs, who is an officer in Dakota Energy and serves as its Secretary ("Real Properties"). On August 9, 2017, the Company borrowed additional funds from Real Properties of $20,288. On April 26, 2018, the Company borrowed additional funds from Real Properties of $2,000. On July 31, 2018, the Company borrowed additional funds from Real Properties of $31,222. During the 2nd quarter of 2019 Real Properties loaned an additional $151,058 in several transactions to the Company. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $159,444 (in which $13,891 is accrued interest).

On December 6, 2017, the Company borrowed $200,000 from Robert D Lowe Trust. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $274,857 (in which $80,120 is accrued interest).

On January 18, 2019, the Company borrowed $160,000 from MGL Trust. The term of the note will be for two years and will be due February 15, 2021. Interest shall accrue at the rate of seven percent (8.5%) per annum from the date the funds were advanced. On June 3, 2019, the Company borrowed $300,000 from MGL Trust. The term of the note will be for eighteen months and will be due December 1, 2020. Interest shall accrue at the rate of seven percent (8.5%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $460,000 (in which $0 is accrued interest).

Note 8. Warrants

On December 19, 2018, Bakken Water entered into a Common Stock Purchase Warrant with Robert Madden, pursuant to the terms of which entities Robert Madden to purchase from Bakken Water 1,500,000 shares of the company's common stock at a price of $0.02 per-share and which price is subject to certain adjustments.

As of March 31, 2022, there were 1,500,000 common stock purchase warrants outstanding. The following table summarizes information about the common stock warrants outstanding at March 31, 2022,

Outstanding				Exercisable	
Exercise Price	Number Outstanding	Weighted Average Remaining Contractual Life (years)	Weighted Exercise Price Average	Number Exercisable	Weighted Average Exercise Price
0.02	1,500,000	1.72	0.0200	1,500,000	0.0200
$0.02	1,500,000	1.72	$ 0.0200	1,500,000	$ 0.0200

Note 9. Income Per Common Share

Income per common share is based on the weighted-average number of common shares outstanding. Bakken Water complies with Earnings Per Share, which requires dual presentation of basic and diluted earnings per share on the face of the statements of operations. Basic per share earnings or loss exclude dilution and is computed by dividing income (loss) available to common stockholders by the weighted-average common shares outstanding for the period. Diluted per share earnings or loss reflect the potential dilution that could occur if convertible preferred stock or debentures, options and warrants were to be exercised or converted or otherwise result in the issuance of common stock that is then shared in the earnings of the entity.

Note 10. Related Party Transactions

All material intercompany transactions have been eliminated upon consolidation of the Company's entities. During the months ended March 31, 2022, cash transfers, equity and accounts between the Company and its subsidiary have been eliminated upon consolidation.

On March 7, 2017, the Company borrowed $6,000 from Cliff Childs, who is related to Mark Childs and Michael Childs, an individual and who was formerly a member of the Company's Board of Directors and served as its Secretary. The term of the note will be for one year and will be due March 6, 2018 for repayment. On September 15, 2017, the Company borrowed an additional $25,000 from Cliff Childs which was added to the term of the note dated March 7, 2017. Interest shall accrue at the rate of twelve percent (12%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $48,392 (in which $17,392 is accrued interest).

On August 20, 2017, the Company issued a note payable in the amount of $150,000 to Jack Galvin for his shares owned in Dakota Energy. This note will be due to be paid on or before October 21, 2019. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. As of March 31, 2022, the Company has recorded a note payable balance of $178,067 (in which $28,067 is accrued interest).

On August 20, 2017, the Company issued a note payable in the amount of $150,000 to Mark Child for his shares owned in Dakota Energy. This note will be due to be paid on or before October 21, 2019. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. As of March 31, 2022, the Company has recorded a note payable balance of $178,067 (in which $28,067 is accrued interest).

On August 20, 2017, the Company issued a note payable in the amount of $150,000 to Michael Childs for his shares owned in Dakota Energy. This note will be due to be paid on or before October 21, 2019. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. As of March 31, 2022, the Company has recorded a note payable balance of $178,067 (in which $28,067 is accrued interest).

On several dates, during the third quarter of 2017, Mark Childs (Real Properties) loaned the Company a total of $43,000. Real Properties loaned the Company an additional $3,500 during the first quarter of 2018. Real Properties loaned the Company an additional $2,000 during the second quarter of 2018. Real Properties loaned the Company an additional $3,000 during the fourth quarter of 2018. This amount was added to the outstanding note. Interest on this note shall accrue at the rate of twelve percent (12%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a balance owing of $4,345 (in which $1,345 is accrued interest).

On September 1, 2017, the Company entered into a consulting service agreement with Jack Galvin, an individual and who was formerly a member of Dakota Energy's Board of Directors and current serve as President for the Company. See Note 4. Current Assets for more information.

On July 1, 2021, the Company entered into a consulting service agreement with Mark Childs, an individual who is a director for the Company. See Note 4. Current Assets for more information.

Nationwide Property Partners, Inc.

On November 22, 2017, the Company borrowed $30,815 from Mark Childs, who is an officer in Dakota Energy and serves as its Secretary. On December 1, 2017, the Company borrowed an additional $25,000. On January 8, 2018, the Company borrowed an additional $21,450. On several dates during the 3rd quarter of 2018, the Company borrowed an additional $90,982. These additional funds borrowed from Mark Childs were added to the term of the note dated November 22, 2017. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $12,163 (in which $12,163 is accrued interest).

On July 26, 2017, the Company borrowed $8,000 from Real Properties of America, Inc., a company controlled by Mr. Mark Childs, who is an officer in Dakota Energy and serves as its Secretary ("Real Properties"). On August 9, 2017, the Company borrowed additional funds from Real Properties of $20,288. On April 26, 2018, the Company borrowed additional funds from Real Properties of $2,000. On July 31, 2018, the Company borrowed additional funds from Real Properties of $31,222. During the 2nd quarter of 2019 Real Properties loaned an additional $151,058 in several transactions to the Company. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of March 31, 2022, the Company has recorded a note payable balance of $159,444 (in which $13,891 is accrued interest).

Note 12. Subsequent Events

The Company evaluated its March 31, 2022 financial statements for subsequent events through May 13, 2022, the date the financial statements were available to be issued.