

Nationwide RV and Resorts, Inc.
(f/k/a Bakken Water Transfer Services, Inc.)

303 South Water Street, Suite 200
Henderson, NV 89015

(702) 904-0475
info@bakkenwatertransfer.com

Quarterly Report

For the period ending September 30, 2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

531,436,257 as of November 13, 2024 (Current Reporting Period Date or More Recent Date)

531,436,257 as of December 31, 2023 (Most Recent Completed Fiscal Year End)

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 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:

Change in Control

Indicate by check mark whether a Change in Control⁴ of the company has occurred during this reporting period:

Yes: No:

⁴ "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 and names used by predecessor entities, along with the dates of the name changes.

The name of the issuer is Nationwide RV and Resorts, Inc., f/k/a Bakken Water Transfer Services, Inc. (October 2024), f/k/a CCC Globalcom Corp (August 2015), and f/k/a Emerald Capital Investments, Inc. (June 2020).

Current State and Date of Incorporation or Registration: Nevada, May 23, 2000.

Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

None.

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

None.

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

None.

Address of the issuer's principal executive office:

303 South Water Street, Suite 200
Henderson, NV 89015

Address of the issuer's principal place of business:

Check if principal executive office and principal place of business are the same address:

303 South Water Street, Suite 200
Henderson, NV 89015

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

No: Yes: If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Standard Transfer Company
Phone: (801) 571-8844
Email: amy@standardtransferco.com
Address: 440 East 400 South, Suite 200
Salt Lake City, UT 84111

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Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	<u>BWTX</u>	
Exact title and class of securities outstanding:	<u>Common Stock</u>	
CUSIP:	<u>05758T 109</u>	
Par or stated value:	<u>\$0.0001</u>	
Total shares authorized:	<u>1,000,000,000</u>	as of date: <u>November 13, 2024</u>
Total shares outstanding:	<u>531,436,257</u>	as of date: <u>November 13, 2024</u>
Total number of shareholders of record:	<u>570</u>	as of date: <u>November 13, 2024</u>

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

None.

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	<u>Series A Convertible Preferred Stock</u>	
Par or stated value:	<u>\$0.001</u>	
Total shares authorized:	<u>2,000,000</u>	as of date: <u>November 13, 2024</u>
Total shares outstanding:	<u>2,000,000</u>	as of date: <u>November 13, 2024</u>
Total number of shareholders of record:	<u>2</u>	as of date: <u>November 13, 2024.</u>

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Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. For common equity, describe any dividend, voting and preemption rights.

Each shareholder of our common stock is entitled to a pro-rata share of cash distributions made to shareholders, including dividend payments. The holders of our common stock are entitled to one vote for each share of record on all matters to be voted on by shareholders. There is no cumulative voting with respect to the election of our directors or any other matter. Therefore, the holders of more than 50% of the shares voted for the election of those directors can elect all of the directors. The holders of our common stock are entitled to receive dividends when and if declared by our Board of Directors from funds legally available therefore. Cash dividends are at the sole discretion of our Board of Directors. In the event of our liquidation, dissolution or winding up, the holders of common stock are entitled to share ratably in all assets remaining available for distribution to them after payment of our liabilities and after provision has been made for each class of stock, if any, having any preference in relation to our common shareholders of shares of our common stock have no conversion, preemptive or other subscription rights, and there are no redemption provisions applicable to our common stock.

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

We are authorized to issue 25,000,000 shares of preferred stock, and have designated 2,000,000 shares of our authorized preferred stock as Series A Convertible Preferred Stock. Our Series A Preferred Stock is entitled to receive the same dividends as our common stock, is convertible on a one-for-one basis into our common stock at the option of the holder, and has five hundred (500) votes per share on all matters to which our shareholders are entitled to vote. The Company cannot take certain corporate actions, such as a sale of all or substantially all of its assets or stock which results in a change of control, alter the rights, privileges and preferences or increase the authorized number of shares of the Series A Preferred Stock, or effectuate a forward or reverse stock split or dividend of our common stock.

3. Describe any other material rights of common or preferred stockholders.

None.

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None.

3) Issuance History

*The goal of this section is to provide disclosure with respect to each event that resulted in any 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 for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: Yes: (If yes, you must complete the table below)

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

No: Yes: (If yes, you must complete the table below)

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4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

- 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.

We are seeking to expand our real estate rental business into alternative revenue sources such as RV resorts, camping tourism, and other outdoor income producing properties, including RV storage.

To more accurately reflect the expanded business, we recently changed our corporate name.

- B. List any subsidiaries, parent company, 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.

On November 8, 2024, we entered into a letter of intent and option to purchase Bryce Glamp and Camp, LLC. A refundable deposit of \$100,000 was made towards the purchase price of \$3,600,000. The transaction is expected to close no later than July 31, 2025.

- 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.

In the future, we are seeking to expand our real estate rental business into alternative revenue sources such as RV resorts, camping tourism, and other outdoor income producing properties, including RV storage.

5) Issuer's Facilities

The goal of this section is to provide investors 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. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

Our wholly-owned subsidiary, Nationwide Property Partners, Inc., started to purchase Single Family Residence (SFR) in the third quarter of 2016 in and around the city of Flint, Michigan. As of September 30, 2024, Nationwide owns fifty-two (52) SFR. Nationwide owns and operates these SFR through a property management company in Flint, Michigan.

We currently rent shared office space at 303 South Water Street, Suite 200, Henderson, NV 89015.

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6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.

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. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors 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 owners.

Names of All Officers, Directors, and Control Persons	Affiliation with Company (e.g. Officer Title /Director/Owner of 5% or more)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Names of control person(s) if a corporate entity
Jack Galvin	Officer/Director/Control Person	910 Rhyolite Ter., Henderson, NV 89011	120,084,503 ⁽³⁾	Common	22.5% ⁽¹⁾	_____
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⁾	_____
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%	_____
GEM Irrevocable Trust ⁽⁶⁾	Control Person	7849 Rancho Mirage Dr., Las Vegas, NV 89113	90,000,000	Common	16.8%	<u>Gabriel Martinez</u>

(1) Unless otherwise indicated, based on 531,436,257 shares of common stock issued and outstanding as of November 13, 2024. Shares of common stock subject to options or warrants currently exercisable, or exercisable within 60 days, 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, and one (1) holder to acquire 1,500,000 shares of common stock at \$0.02 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.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

N/A

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

N/A

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

N/A

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

N/A

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

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 to 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

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

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: _____

All other means of Investor Communication:

X (Twitter): _____
Discord: _____
LinkedIn: _____
Facebook: _____
[Other]: _____

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), consultant(s) or any entity/individual that 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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9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: Brian A. Lebrecht
Clyde Snow & Sessions, P.C.
Title: President
Relationship to Issuer: Attorney In Fact

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

- IFRS
 U.S. GAAP

C. The following financial statements were prepared by (name of individual):

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

Describe the qualifications of the person or persons who prepared the financial statements:

Mr. Madden has been working in the accounting industry for over 30 years. From 1990 to 2012 he worked for several companies starting as a staff accountant, then assistant controller position, finally the company controller position. During that time, he worked in the wholesale apparel, advertising, television, and special event industries. From 2012 to 2015, he took a sabbatical and lived overseas volunteering for different NGO's and non-profit organizations. During the sabbatical, he volunteered for a British NGO, worked as their CFO, and was the driving force in getting the organization registered with 2 foreign nations. In 2016, he moved back to the United States and started an accounting consulting business. From 2016 to the present, he was hired to fill either a Controller or CFO position for several private and public companies. He graduated from the University of Utah with a bachelor's degree in accounting and from Westminster College with an MBA with a certificate of accounting.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

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10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Jack Galvin certify that:

1. I have reviewed this Disclosure Statement for 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.

November 14, 2024 [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 Disclosure Statement for 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.

November 14, 2024 [Date]

/s/ Jack Galvin [CFO's Signature]

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

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NATIONWIDE RV AND RESORTS, INC.
(F/K/A BAKKEN WATER TRANSFER SERVICES, INC.)

Condensed Consolidated Balance Sheet (Unaudited)

	September 30, 2024	December 31, 2023
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 63,032	\$ 83,215
Accounts Receivables	7,911	18,544
Prepaid expenses	122,230	86,230
Other assets	(160,745)	537,715
TOTAL CURRENT ASSETS	32,427	725,704
Property and equipment, net	845,122	996,869
Goodwill/Investment in Dakota Energy	82,809	82,809
TOTAL ASSETS	\$ 960,358	\$ 1,805,381
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
CURRENT LIABILITIES		
Account Payable	\$ (14,346)	\$ (12,053)
Accrued liabilities	456,481	438,846
TOTAL CURRENT LIABILITIES	442,135	426,793
LONG TERM LIABILITIES		
Note payable related party	643,138	382,302
Notes payable	728,746	1,578,853
TOTAL LONG TERM LIABILITIES	1,371,884	1,961,155
TOTAL LIABILITIES	1,814,019	2,387,949
STOCKHOLDERS' EQUITY		
Preferred stock, Series A, \$0.0001 par value: 25,000,000 shares authorized; 2,000,000 shares issued and outstanding at September 30, 2024;		
2,000,000 shares issued and outstanding at December 31, 2023;	200	200
Common stock, \$0.0001 par value: 1,000,000,000 shares authorized; 531,436,257 shares issued and outstanding at September 30, 2024;		
531,436,257 shares issued and outstanding at December 31, 2023;	53,244	53,244
Treasury Stock - subscribed, 21,000,000 shares at September 30, 2024;	(2,001)	(2,001)
Paid-in capital	2,218,618	2,218,618
Retained Earnings	(3,123,723)	(2,852,629)
TOTAL STOCKHOLDERS' EQUITY	(853,661)	(582,567)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 960,358	\$ 1,805,381

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

NATIONWIDE RV AND RESORTS, INC.
(F/K/A BAKKEN WATER TRANSFER SERVICES, INC.)

Condensed Consolidated Statements of Operations (Unaudited)

	<u>For the Three Months Ended</u>		<u>For the Nine Months Ended</u>	
	<u>September 30, 2024</u>	<u>September 30, 2023</u>	<u>September 30, 2024</u>	<u>September 30, 2023</u>
REVENUE				
Sales	\$ 54,349	\$ 119,203	\$ 259,997	\$ 356,733
Interest Income	—	—	—	—
Total revenue	<u>54,349</u>	<u>119,203</u>	<u>259,997</u>	<u>356,733</u>
OPERATING EXPENSES				
Cost of sales	63,910	58,497	205,860	176,167
Professional fees	43,199	51,724	133,562	180,717
Rent	—	—	—	—
General and administrative	26,241	15,355	72,958	47,016
Interest Expense	13,048	30,700	68,679	91,663
Gain/Loss on Sale of Assets	152,591	(38,121)	50,032	(113,592)
Selling, general and administrative expenses	<u>235,079</u>	<u>59,659</u>	<u>325,231</u>	<u>205,803</u>
Total operating expenses	<u>298,989</u>	<u>118,156</u>	<u>531,090</u>	<u>381,970</u>
Operating income (loss)	<u>(244,640)</u>	<u>1,047</u>	<u>(271,094)</u>	<u>(25,237)</u>
Net income (loss) before income taxes	<u>(244,640)</u>	<u>1,047</u>	<u>(271,094)</u>	<u>(25,237)</u>
Provision for income taxes	—	—	—	—
NET INCOME (LOSS)	<u>\$ (244,640)</u>	<u>\$ 1,047</u>	<u>\$ (271,094)</u>	<u>\$ (25,237)</u>
Weighted average shares outstanding	<u>531,436,257</u>	<u>531,436,257</u>	<u>531,436,257</u>	<u>531,436,257</u>
Basic and diluted per share amounts:				
Net income	<u>\$ (0.0005)</u>	<u>\$ 0.0000</u>	<u>\$ (0.0005)</u>	<u>\$ (0.0000)</u>

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

NATIONWIDE RV AND RESORTS, INC.
(F/K/A BAKKEN WATER TRANSFER SERVICES, INC.)

Condensed Statements of Cash Flows (Unaudited)

	For the Nine Months Ended	
	September 30, 2024	September 30, 2023
Cash flows from operating activities:		
Net income (loss) from continuing operations	\$ (271,094)	\$ (25,237)
Adjustments to reconcile net income (loss) income to net cash from operating activities:		
Depreciation	30,014	35,164
Amortization	—	—
Changes in operating assets and liabilities:		
Accounts receivable	10,634	—
Other current assets	662,460	59,622
Accounts payable	(2,294)	(17,241)
Accrued liabilities	17,635	63,965
Net cash flows from operating activities	447,356	116,274
Cash flows from investing activities:		
Gain/Loss on Sale of Assets	(50,032)	113,592
Purchase of SFR Properties	171,765	(63,454)
Net cash flows from investing activities	121,732	50,138
Cash flows from financing activities:		
Proceeds from issuance of common stock	—	—
Proceeds from note payable - related party	260,836	(151,122)
Proceeds from note payable	(759,841)	19,620
Payments on note payable - related party	—	—
Payments on note payable	(90,267)	(16,500)
Net cash flows from financing activities	(589,271)	(148,002)
Net increase (decrease) in cash and cash equivalents	(20,183)	18,410
Cash and cash equivalents at beginning of period	83,215	10,362
Cash and cash equivalents at end of period	<u>\$ 63,032</u>	<u>\$ 28,772</u>
Non-cash investing and financing activity:		
Issuance of warrants	<u>\$ —</u>	<u>\$ —</u>

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

NATIONWIDE RV AND RESORTS, INC.
(F/K/A BAKKEN WATER TRANSFER SERVICES, INC.)

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

	Preferred Stock		Common Stock		Common Stock Subscribed		Additional Paid in Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
	Shares	Amount	Shares	Amount	Shares	Amount			
Balances, December 31, 2022	2,000,000	\$ 200	531,436,257	\$ 53,244	21,000,000	\$ (2,001)	\$ 2,218,618	\$ (2,879,320)	\$ (609,258)
Net gain								\$ 26,691	\$ 26,691
Balances, December 31, 2023	2,000,000	\$ 200	531,436,257	\$ 53,244	21,000,000	\$ (2,001)	\$ 2,218,618	\$ (2,852,629)	\$ (582,567)
Net gain								\$ (271,094)	\$ (271,094)
Balances, December 31, 2024	2,000,000	\$ 200	531,436,257	\$ 53,244	21,000,000	\$ (2,001)	\$ 2,218,618	\$ (3,123,723)	\$ (853,661)

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

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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 September 30, 2024, Nationwide has purchased 52 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 wholly-owned subsidiary and have been prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America.

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.

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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

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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 one-half years. As of September 30, 2024 and 2023, property and equipment are presented net of accumulated depreciation of \$266,792 and \$267,266, respectively.

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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 period ending September 30, 2024. Goodwill at September 30, 2024 and 2023 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:

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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 September 30, 2024, the Company did not have any amounts recorded pertaining to uncertain tax positions.

Note 2.1 Operating Segments

YTD as of September 30, 2024	Revenue	COGS	Operating Expenses	Profit/ (Loss)	Depreciation /Amort Exp
Bakken Water Transfer Services	\$ -	\$ -	\$376,132	\$(376,132)	\$ -
Nationwide Property Partners	\$259,997	\$205,860	(\$80,916)	\$105,039	\$30,014

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

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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 September 30, 2024, 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

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of September 30, 2024, 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 period ending September 30, 2024.

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 September 30, 2024, the Company has recorded a prepaid expense balance of \$77,000.

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 September 30, 2024, the Company has recorded a prepaid expense balance of \$45,000.

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

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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 September 30, 2024 and 2023 consist of the following:

Property and Equipment	September 30, 2024	September 30, 2023
Single Family Residences	1,111,914	1,314,314
Less: Accumulated Depreciation	(266,792)	(267,266)
Property and Equipment, net	<u>\$ 845,122</u>	<u>\$ 1,047,048</u>

For the period ending September 30, 2024 and 2023, depreciation expense was \$30,014 and \$35,164 , 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 September 30, 2024, the Company had \$439,895 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 until December 31, 2024. Interest shall accrue at the rate of eleven percent (11%) per annum from the date the funds were advanced. During 2023, the Company has made payment totaling \$6,000. During 2024, the Company has made payments on the loan totaling \$17,500. As of September 30, 2024, the Company has recorded a note payable balance of \$37,392 (in which \$37,392 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 until December 31, 2024. Interest shall accrue at the

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rate of ten percent (10%) per annum from the date the funds were advanced. During 2023, the Company has made payments totaling \$5,500. During 2024, the Company has made payment on the loan totaling \$8,000. As of September 30, 2024, the Company has recorded a note payable balance of \$8,677 (in which \$8,677 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 until December 31, 2024. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of September 30, 2024, the Company has recorded a note payable balance of \$201,950 (in which \$93,450 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. The note was extended verbally until December 31, 2024. 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 September 30, 2024, the Company has recorded a note payable balance of \$57,836 (in which \$26,836 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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. During the 3rd quarter of 2024, management made the decision this note was not collectable and fully wrote off the amount outstanding of \$188,733. As of September 30, 2024, the Company has recorded a note payable balance of \$0.

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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. During the 3rd quarter of 2024, management made the decision this note was not collectable and fully wrote off the amount outstanding of

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\$188,733. As of September 30, 2024, the Company has recorded a note payable balance of \$0.

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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of four percent (4%) per annum from the secretary shares were purchased. During the 3rd quarter of 2024, management made the decision this note was not collectable and fully wrote off the amount outstanding of \$188,733. As of September 30, 2024, the Company has recorded a note payable balance of \$0.

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. During 2024, the Company has made payment on the loan totaling \$430. As of September 30, 2024, the Company has recorded a balance owing of \$0¹.

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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. During 2024, the Company has made payment on the loan totaling \$15,000. As of September 30, 2024, the Company has recorded a note payable balance of \$51,433 (in which \$51,433 is accrued interest).

Nationwide Property Partners, Inc.

On March 8, 2017, the Company borrowed \$106,001 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. During 2024, the

¹ No due date.

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Company has made payment on the loan totaling \$25,000. As of September 30, 2024, the Company has recorded a note payable balance of \$544,097 (in which \$250,640 is accrued interest)².

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. During 2023, the Company has made payments on the loan totaling \$38,871. During 2024, the Company has made payments on the loan totaling \$15,052. As of September 30, 2024, the Company has recorded a note payable balance of \$0³.

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. During 2023, the Company has made payments on the loan totaling \$20,000. During 2024, the Company has made payments on the loan totaling \$37,500. As of September 30, 2024, the Company has recorded a note payable balance of \$248,723 (in which \$121,486 is accrued interest)⁴.

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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of eight and one-half percent (8.5%) per annum from the date the funds were advanced. During 2024, the Company has made payments on the loan totaling \$68,467. As of September 30, 2024, the Company has recorded a note payable balance of \$382,521 (in which \$26,988 is accrued interest).

² No due date.

³ No due date.

⁴ No due date.

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Note 8. Warrants

As of September 30, 2024, there were no common stock purchase warrants outstanding. The following table summarizes information about the common stock warrants outstanding at September 30, 2024:

Outstanding			Exercisable		
Exercise Price	Number Outstanding	Weighted Average Remaining Contractual Life (years)	Weighted Exercise Price Average	Number Exercisable	Weighted Average Exercise Price
\$0.00	0	0	0	0	0.00
\$0.00	0	0	\$ 0	0	\$ 0.00

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 period ended September 30, 2024, cash transfers, equity and accounts between the Company and its subsidiary have been eliminated upon consolidation.

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.

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The term of the note will be for one year and will be due December 9, 2017 for repayment. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of ten percent (10%) per annum from the date the funds were advanced. As of September 30, 2024, the Company has recorded a note payable balance of \$201,950 (in which \$93,450 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. The note was extended verbally until December 31, 2024. 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 September 30, 2024, the Company has recorded a note payable balance of \$57,836 (in which \$26,836 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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. During the 3rd quarter of 2024, management made the decision this note was not collectable and fully wrote off the amount outstanding of \$188,733. As of September 30, 2024, the Company has recorded a note payable balance of \$0.

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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of four percent (4%) per annum from the date the shares were purchased. During the 3rd quarter of 2024, management made the decision this note was not collectable and fully wrote off the amount outstanding of \$188,733. As of September 30, 2024, the Company has recorded a note payable balance of \$0.

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. The note was extended verbally until December 31, 2024. Interest shall accrue at the rate of four percent (4%) per annum from the date the secretary shares were purchased. During the 3rd quarter of 2024, management made the decision this note was not collectable and fully wrote off the amount outstanding of \$188,733. As of September 30, 2024, the Company has recorded a note payable balance of \$0.

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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. During 2024, the Company has made payment on the loan totaling \$430. As of September 30, 2024, the Company has recorded a balance owing of \$0⁵.

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 March 8, 2017, the Company borrowed \$106,001 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. During 2024, the Company has made payment on the loan totaling \$25,000. As of September 30, 2024, the Company has recorded a note payable balance of \$544,097 (in which \$250,640 is accrued interest)⁶.

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,

⁵ No due date.

⁶ No due date.

NATIONWIDE RV AND RESORTS, INC.
(F/K/A BAKKEN WATER TRANSFER SERVICES, INC.)

Notes to the Condensed Financial Statements
September 30, 2024
Unaudited

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. During 2023, the Company has made payments on the loan totaling \$38,871. During 2024, the Company has made payments on the loan totaling \$15,052. As of September 30, 2024, the Company has recorded a note payable balance of \$0⁷.

Note 12. Subsequent Events

The Company evaluated its September 30, 2024 financial statements for subsequent events through November 10, 2024, the date the financial statements were available to be issued.

On October 14, 2024, the Company issued an aggregate of 34 million warrants to five (5) holders, each to purchase shares of common stock at \$0.015 per share for a period of ten (10) years.

On October 15, 2024, the Company changed its name to Nationwide RV and Resorts, Inc. to better represent the nature of business for the Company.

On November 8, 2024, the Company entered into a letter of intent and option to purchase Bryce Glamp and Camp, LLC. A refundable deposit of \$100,000 will be made towards the purchase price of \$3,600,000. The transaction is expected to close no later than July 31, 2025.

⁷ No due date.