XBRL RENDERING

Entity Name: CONCRETE LEVELING SYSTEMS, INC. **Entity CIK:** 0001414382 **Form Type:** 10-Q

Period Of Report: 10-31-2019 **Proof Date & Time**: 12-10-2019 07:15 PM

Document and Entity Information - shares	3 Months Ended	
	Oct. 31, 2019	Dec. 01, 2019
Document And Entity Information		
Entity Registrant Name	CONCRETE LEVELING SYSTEMS, INC.	
Entity Central Index Key	0001414382	
Document Type	10-Q	
Amendment Flag	false	
Current Fiscal Year End Date	--07-31	
Entity Small Business	true	
Entity Shell Company	false	
Entity Emerging Growth Company	false	
Entity Current Reporting Status	Yes	
Document Period End Date	Oct. 31, 2019	
Entity Filer Category	Non-accelerated Filer	
Document Fiscal Period Focus	Q1	
Document Fiscal Year Focus	2020	
Entity Common Stock Shares Outstanding		14,027,834

XBRL RENDERING

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Balance Sheets - USD ($)	Oct. 31, 2019	Jul. 31, 2019
Current Assets		
Cash in bank	$ 192	$ 48
Accounts receivable, net	125	700
Inventory	$ 23,180	23,230
Prepaid expenses and other current assets		718
Total Current Assets	$ 23,497	24,696
Property, Plant and Equipment		
Equipment	700	700
Less: Accumulated depreciation	$ (700)	$ (700)
Total Property, Plant and Equipment		
Total Assets	$ 23,497	$ 24,696
Current Liabilities		
Accounts payable	16,836	16,836
Advances - stockholders	245,772	227,211
Notes payable - stockholders	62,750	62,750
Accrued interest - stockholders	15,139	15,139
Other accrued expenses	8,723	8,465
Total Current Liabilities	$ 349,220	$ 330,401
Commitments and Contingencies (Note 5)		
Stockholders' Deficit		
Common stock (par value $0.001) 100,000,000 shares authorized: 14,027,834 shares issued and outstanding	$ 14,027	$ 14,027
Additional paid-in capital	433,209	433,209
Retained (deficit)	(772,959)	(752,941)
Total Stockholders' Deficit	(325,723)	(305,705)
Total Liabilities and Stockholders' Deficit	$ 23,497	$ 24,696

XBRL RENDERING

Entity Name: CONCRETE LEVELING SYSTEMS, INC. **Entity CIK:** 0001414382 **Form Type:** 10-Q

Period Of Report: 10-31-2019 **Proof Date & Time**: 12-10-2019 07:15 PM

Balance Sheets (Parenthetical) - $ / shares	Oct. 31, 2019	Jul. 31, 2019
Stockholders' Deficit		
Common stock, shares par value	$ 0.001	$ 0.001
Common stock, shares authorized	100,000,000	100,000,000
Common stock, shares issued	14,027,834	14,027,834
Common stock, shares outstanding	14,027,834	14,027,834

Statements of Operations (Unaudited) - USD ($)	3 Months Ended	
	Oct. 31, 2019	Oct. 31, 2018
Statements of Operations (Unaudited)		
Equipment and parts sales	$ 125	$ 325
Cost of Sales	50	111
Gross Margin	75	214
Expenses		
Professional fees	17,550	17,450
General and administrative expenses	2,270	727
Total Expenses	19,820	18,177
Loss from Operations	(19,745)	(17,963)
Other Income (Expense)		
Interest expense	(273)	(262)
Total Other Expense	(273)	(262)
Net Loss Before Income Taxes	$ (20,018)	$ (18,225)
Provision for Income Taxes		
Net Loss	$ (20,018)	$ (18,225)
Net Loss per Share - Basic and Fully Diluted	$ (0.00)	$ (0.00)
Weighted average number of common shares outstanding - basic and fully diluted	6,395,418	6,395,418

Statement Of Stockholder's Equity (Unaudited) - USD ($)	Total	Issued Shares [Member]	Additional Paid-in Capital [Member]	Accumulated Deficit [Member]
Balance, shares at Jul. 31, 2018		14,027,834		
Balance, amount at Jul. 31, 2018	$ (266,261)	$ 14,027	$ 433,209	$ (713,497)
Net Income (Loss)	$ (18,225)			$ (18,225)
Balance, shares at Oct. 31, 2018		14,027,834		
Balance, amount at Oct. 31, 2018	$ (284,486)	$ 14,027	$ 433,209	$ (731,722)
Balance, shares at Jul. 31, 2019		14,027,834		
Balance, amount at Jul. 31, 2019	$ (305,705)	$ 14,027	$ 433,209	$ (752,941)
Net Income (Loss)	$ (20,018)			$ (20,018)
Balance, shares at Oct. 31, 2019		14,027,834		
Balance, amount at Oct. 31, 2019	$ (325,723)	$ 14,027	$ 433,209	$ (772,959)

Statements of Cash Flows (Unaudited) - USD ($)	3 Months Ended	
	Oct. 31, 2019	Oct. 31, 2018
Cash Flows from Operating Activities		
Net loss	$ (20,018)	$ (18,225)
Adjustments to reconcile net loss to net cash used in operating activities:		
Accounts receivable	575	
Inventory	50	$ 90
Prepaid expenses and other current assets	718	
Other accrued expenses	258	$ (8)
Net cash from operating activities	(18,417)	(18,143)
Cash Flows from Financing Activities		
Advances from stockholders	18,561	18,171
Net cash from financing activities	18,561	18,171
Net increase in cash	144	28
Cash and equivalents - beginning	48	343
Cash and equivalents - ending	192	371
Supplemental Disclosure of Cash Flows Information		
Interest	$ 273	$ 262
Income Taxes		

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	3 Months Ended
	Oct. 31, 2019
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	

Basis of Presentation

The accompanying unaudited interim financial statements have been prepared in accordance with generally accepted accounting principles ("GAAP") for interim financial information and in accordance with the instructions to Form 10-Q and Article 8 of Regulation S-X. In the opinion of management, all adjustments (consisting of normal recurring adjustments) considered necessary for a fair presentation have been included. Operating results for the three months ended October 31, 2019 are not necessarily indicative of the results that may be expected for the year ending July 31, 2020. Notes to the unaudited interim financial statements that would substantially duplicate the disclosures contained in the audited financial statements for fiscal year 2019 have been omitted. These interim financial statements are condensed and should be read in conjunction with the audited financial statements and the footnotes thereto for the fiscal year ended July 31, 2019 included in the Company's Form 10-K as filed with the Securities and Exchange Commission on October 29, 2019.

Nature of Operations

The Company manufactures for sale specialized equipment for use in the concrete leveling industry. The Company's product is sold primarily to end users.

On March 24, 2017, the Company entered into an agreement with Jericho Associates, Inc. ("Jericho"), a start-up company which plans to operate in the gaming, hospitality and entertainment industries. The Company issued Jericho 7,151,416 shares of the Company's common stock, subject to a performance requirement, which provides that by March 1, 2018, if the management of Jericho does not identify at least one entity or business opportunity for acquisition, in order to supplement the Company's current business operations, the shares issued as part of the agreement shall be returned to the Company. In July 2017, an additional 481,000 shares were issued to shareholders of Jericho under the same contingencies as the original shares.

On February 25, 2018, Jericho identified the acquisition of 50% interests in two LLCs (the "LLCs"). The LLCs have a Term Sheet agreement to develop a casino and hotel resort, and provide certain gaming equipment on a shared profit basis. The project is in the process of regulatory review, finalization of closing documents, and completion of financing. Notwithstanding the identification of the business opportunity, the shares issued to Jericho remain contingent upon the regulatory review, the finalization of closing documentation, and the completion of financing arrangements for the project. On September 22, 2017, the Company and Jericho mutually agreed to extend the performance requirement until December 24, 2017. On November 9, 2017, the Company and Jericho mutually agreed to extend the performance requirement to March 1, 2018. Also, upon the regulatory review, the finalization of closing documentation, and the completion of financing arrangements for the project, the Company's President will cancel all shares of common stock held (879,167 shares as of July 31, 2019), the Company's Chief Executive Officer will cancel all but 550,000 shares of common stock held (2,951,667 shares as of July 31, 2019), subject to an 18-month non-dilution right in order to maintain an ownership percentage of 4.99%, and the Company's Secretary will cancel all but 45,000 shares of common stock held (185,000 shares as of July 31, 2019). Prior to the August 13, 2018 amendment to the agreement with Jericho, the Chief Executive Officer would cancel all but 523,000 shares of her common stock, subject to an 18-month non-dilution right in order to maintain an ownership percentage of 4.99%. The amendment provided that the Chief Executive Officer would retain an additional 27,000 shares of common stock and the non-dilution right was eliminated.

On August 21, 2018, Jericho announced that it had entered into an agreement to acquire all of the issued and outstanding shares of VegasWinners, Inc. a newly formed Nevada corporation (the "Jericho/VegasWinners Transaction"). Vegas Winners, Inc. was incorporated in the State of Nevada to engage in the business of providing sports gaming information, analysis, advice and predictions. The acquisition by Jericho was contingent on several factors, including obtaining a minimum of $1,100,000 in funding by Jericho to provide to VegasWinners, Inc. and certain VegasWinners, Inc. performance criteria. On October 18, 2018, Jericho advanced $232,500 of the $300,000 interim loan to VegasWinners, Inc. There was no Closing of the Jericho/Vegas Winners Transaction as certain conditions of the Closing were not met.

On December 6, 2019 the VegasWinners Transaction was terminated. However, VegasWinners remains liable to the Jericho to repay the $232,500 advanced to VegasWinners.

The concrete leveling division of the business will fabricate and market a concrete leveling service unit utilized in the concrete leveling industry. This unit secures to the back of a truck and consists of a mixing device to mix lime with water and a pumping device capable of pumping the mixture under pressure into pre-drilled holes in order to raise the level of any flat concrete surface.

The gaming and hospitality division of the business will focus on casino gaming, hospitality, entertainment and leisure time industries, and will pursue opportunities in the tribal and commercial casino gaming industries, both in California and Nevada. The Company will also operate in the casino gaming technology industry, and is seeking opportunities to partner, joint venture, or acquire companies developing casino games that combine traditional casino games with the challenge of video games and the playability of social games, meaning games that pit the player's skill against the skill of another player as opposed to the casino itself.

Under Accounting Standards Codification ("ASC") 718-10-25-20, *Compensation – Stock Compensation*, there is no accounting related to the potential acquisition other than the issuance of the contingent shares at par value because the performance measure is the acquisition of a company. The achievement of this measure is not probable until the business is acquired.

Revenue Recognition

Revenue is recognized when a customer obtains control of the promised goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The amount of revenue that is recorded reflects the consideration that the company expects to receive in exchange for those goods. The Company applies the following five-step model in order to determine this amount; (i) identification of the promised goods in the contract; (ii) determination of whether the promised goods are performance obligations, including whether they are distinct in the context of the contract; (iii) measurement of the transaction price, including the constraint on variable consideration; (iv) allocation of the transaction price to the performance obligations; and (v) recognition of revenue when (or as) the Company satisfies each performance obligation.

The Company only applies the five-step model to contracts when it is probable that the entity will collect the consideration it is entitled to in exchange for the goods or services it transfers to the customer. Once a contract is determined to be within the scope of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 606 at contract inception, the Company reviews the contract to determine which performance obligation the Company must deliver and which of these performance obligations are distinct. The Company recognized as revenue the amount of the transaction price that is allocated to the respective performance obligation when the performance obligation is satisfied or as it is satisfied. Generally, the Company's performance obligations are transferred to customers at a point in time, typically upon delivery.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable

The Company grants credit to its customers in the ordinary course of business. The Company provides for an allowance for uncollectable receivables based on prior experience. The allowance was $0 at October 31, 2019 and July 31, 2019.

Advertising and Marketing

Advertising and marketing costs are charged to operations when incurred. Advertising costs were $2,543 and $-0- for the three months ended October 31, 2019 and 2018.

Inventories

Inventories, which consist of parts and work in progress, are recorded at the lower of first-in first-out cost or net realizable value (estimated selling price less costs of completion, disposal and transportation).

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Property, Plant, and Equipment

Property, plant, and equipment are recorded at cost. Depreciation is provided for by using the straight- line and accelerated methods over the estimated useful lives of the respective assets.

Maintenance and repairs are charged to expense as incurred. Major additions and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the determination of net income.

Going Concern

The Company has sustained substantial operating losses since its inception. In addition, the Company has used substantial amounts of working capital in its operations. Further, at October 31, 2019, current liabilities exceed current assets by $305,705, and total liabilities exceed total assets by $305,705.

Success will be dependent upon management's ability to obtain future financing and liquidity, and success of its future operations. These factors raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NEW ACCOUNTING PRONOUNCEMENTS	3 Months Ended
	Oct. 31, 2019
NEW ACCOUNTING PRONOUNCEMENTS	
NOTE 2 - NEW ACCOUNTING PRONOUNCEMENTS	Management has considered all recent accounting pronouncements and believes they will not have a material effect on the Company’s financial statements.

INCOME TAXES	3 Months Ended Oct. 31, 2019
INCOME TAXES	
NOTE 3 - INCOME TAXES	

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Additionally, the recognition of future tax benefits, such as net operating loss carry forwards, is required to the extent that realization of such benefits is more likely than not. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the assets and liabilities are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income tax expense in the period that includes the enactment date.

In the event the future tax consequences of differences between the financial reporting bases and the tax bases of the Company's assets and liabilities result in deferred tax assets, an evaluation of the probability of being able to realize the future benefits indicated by such asset is required. A valuation allowance is provided for the portion of the deferred tax asset when it is more likely than not that some or all of the deferred tax asset will not be realized. In assessing the realizability of the deferred tax assets, management considers the scheduled reversals of deferred tax liabilities, projected future taxable income, and tax planning strategies.

As of October 31, 2019, the Company had net operating loss carry forwards of approximately $614,595 that may be available to reduce future years' taxable income in varying amounts through 2039.

The Company's income tax returns are subject to examination by tax authorities. Generally, the statute of limitations related to the Company's federal and state income tax return is three years from the date of filing. The state impact of any federal changes of prior years remains subject to examination for a period of up to five years after formal notification to the states.

Management has evaluated tax positions in accordance with FASB ASC 740, *Income Taxes*, and has not identified any significant tax positions, other than those disclosed.

Income taxes on continuing operations include the following:

	October 31, 2019	October 31, 2018
Currently payable	$ -0-	$ -0-
Deferred	-0-	-0-
Total	$ -0-	$ -0-

A reconciliation of the effective tax rate with the statutory U.S. income tax rate is as follows:

	October 31, 2019		October 31, 2018	
	Income	% of Pretax Amount	Income	% of Pretax Amount
Income taxes per statement of operations	$ -0-	0%	$ -0-	0%
Loss for financial reporting purposes without tax expense or benefit	(8,300)	(21)	(3,800)	(21)
Income taxes at statutory rate	$ (8,300)	(21)%	$ (3,800)	(21)%

The components of and changes in the net deferred taxes were as follows:

Deferred tax assets:

	October 31, 2019	October 31, 2018
Net operating loss carryforwards	$ 124,900	$ 120,400
Compensation and miscellaneous	3,200	3,200
Deferred tax assets	128,100	123,600
Valuation Allowance	(128,100)	(123,600)
Net deferred tax assets:	$ -0-	$ -0-

Tax periods ended July 31, 2015 through 2019 are subject to examination by major taxing authorities.

RELATED PARTIES	3 Months Ended Oct. 31, 2019
RELATED PARTIES	
NOTE 4 - RELATED PARTIES	The Company uses warehouse and office space belonging to one of its stockholders. The stockholder does not charge the Company rent or other fees for the use of these facilities. On July 31, 2009, the Company entered into a distribution agreement with another company owned by one of the Company's stockholders. The agreement gives the related party exclusive distribution rights for the Company's products. Commissions are earned when the sale of a leveling unit is completed. Commission expense totaled $-0- for the three months ended October 31, 2019 and July 31, 2019. The amount payable to the related party was $0 at October 31, 2019 and July 31, 2019. Four stockholders of the Company loaned a total of $62,750 to the Company at various times during the years ended July 31, 2010 through 2012. The loans carry interest rates from 8.00% to 12.00% and are due on demand. The balances on the loans are $62,750 at both October 31, 2019 and July 31, 2019. Effective July 31, 2013, further interest accrual was waived by the noteholders. Accrued interest is $15,139 at October 31, 2019 and July 31, 2019, respectively. One of the Company's stockholders and a company owned by the stockholder advanced a total of $121,366 to the Company at various times between November 2012 and October 2019. The balances on the advances are $121,366 and $121,366 at October 31, 2019 and July 31, 2019, respectively. The advances carry no interest. Another stockholder of the Company paid invoices of the Company totaling $105,845 at various times between August 2018 and October 2019. The balances on these advances are $105,845 and $105,845 at October 31, 2019 and July 31, 2019, respectively. The advances carry no interest.

COMMITMENTS AND CONTINGENCIES	3 Months Ended
	Oct. 31, 2019
COMMITMENTS AND CONTINGENCIES	
NOTE 5 - COMMITMENTS AND CONTINGENCIES	During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with FASB ASC 450-20-50, *Contingencies*. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. As of October 31, 2019, the Company is not aware of any contingent liabilities that should be reflected in the financial statements.

SUBSEQUENT EVENTS	3 Months Ended
	Oct. 31, 2019
SUBSEQUENT EVENTS	
NOTE 6 - SUBSEQUENT EVENTS	The Company has evaluated all subsequent events through December 9, 2019, the date the financial statements were available to be issued. There are no subsequent events to report.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)	3 Months Ended
	Oct. 31, 2019
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
Nature of Operations	The Company manufactures for sale specialized equipment for use in the concrete leveling industry. The Company's product is sold primarily to end users. On March 24, 2017, the Company entered into an agreement with Jericho Associates, Inc. ("Jericho"), a start-up company which plans to operate in the gaming, hospitality and entertainment industries. The Company issued Jericho 7,151,416 shares of the Company's common stock, subject to a performance requirement, which provides that by March 1, 2018, if the management of Jericho does not identify at least one entity or business opportunity for acquisition, in order to supplement the Company's current business operations, the shares issued as part of the agreement shall be returned to the Company. In July 2017, an additional 481,000 shares were issued to shareholders of Jericho under the same contingencies as the original shares. On February 25, 2018, Jericho identified the acquisition of 50% interests in two LLCs (the "LLCs"). The LLCs have a Term Sheet agreement to develop a casino and hotel resort, and provide certain gaming equipment on a shared profit basis. The project is in the process of regulatory review, finalization of closing documents, and completion of financing. Notwithstanding the identification of the business opportunity, the shares issued to Jericho remain contingent upon the regulatory review, the finalization of closing documentation, and the completion of financing arrangements for the project. On September 22, 2017, the Company and Jericho mutually agreed to extend the performance requirement until December 24, 2017. On November 9, 2017, the Company and Jericho mutually agreed to extend the performance requirement to March 1, 2018. Also, upon the regulatory review, the finalization of closing documentation, and the completion of financing arrangements for the project, the Company's President will cancel all shares of common stock held (879,167 shares as of July 31, 2019), the Company's Chief Executive Officer will cancel all but 550,000 shares of common stock held (2,951,667 shares as of July 31, 2019), subject to an 18-month non-dilution right in order to maintain an ownership percentage of 4.99%, and the Company's Secretary will cancel all but 45,000 shares of common stock held (185,000 shares as of July 31, 2019). Prior to the August 13, 2018 amendment to the agreement with Jericho, the Chief Executive Officer would cancel all but 523,000 shares of her common stock, subject to an 18-month non-dilution right in order to maintain an ownership percentage of 4.99%. The amendment provided that the Chief Executive Officer would retain an additional 27,000 shares of common stock and the non-dilution right was eliminated. On August 21, 2018, Jericho announced that it had entered into an agreement to acquire all of the issued and outstanding shares of VegasWinners, Inc. a newly formed Nevada corporation (the "Jericho/VegasWinners Transaction"). Vegas Winners, Inc. was incorporated in the State of Nevada to engage in the business of providing sports gaming information, analysis, advice and predictions. The acquisition by Jericho was contingent on several factors, including obtaining a minimum of $1,100,000 in funding by Jericho to provide to VegasWinners, Inc. and certain VegasWinners, Inc. performance criteria. On October 18, 2018, Jericho advanced $232,500 of the $300,000 interim loan to VegasWinners, Inc. There was no Closing of the Jericho/Vegas Winners Transaction as certain conditions of the Closing were not met. On December 6, 2019 the VegasWinnersTransaction was terminated. However, VegasWinners remains liable to the Jericho to repay the $232,500 advanced to VegasWinners. The concrete leveling division of the business will fabricate and market a concrete leveling service unit utilized in the concrete leveling industry. This unit secures to the back of a truck and consists of a mixing device to mix lime with water and a pumping device capable of pumping the mixture under pressure into pre-drilled holes in order to raise the level of any flat concrete surface. The gaming and hospitality division of the business will focus on casino gaming, hospitality, entertainment and leisure time industries, and will pursue opportunities in the tribal and commercial casino gaming industries, both in California and Nevada. The Company will also operate in the casino gaming technology industry, and is seeking opportunities to partner, joint venture, or acquire companies developing casino games that combine traditional casino games with the challenge of video games and the playability of social games, meaning games that pit the player's skill against the skill of another player as opposed to the casino itself. Under Accounting Standards Codification ("ASC") 718-10-25-20, *Compensation – Stock Compensation*, there is no accounting related to the potential acquisition other than the issuance of the contingent shares at par value because the performance measure is the acquisition of a company. The achievement of this measure is not probable until the business is acquired.
Revenue Recognition	Revenue is recognized when a customer obtains control of the promised goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The amount of revenue that is recorded reflects the consideration that the company expects to receive in exchange for those goods. The Company applies the following five-step model in order to determine this amount; (i) identification of the promised goods in the contract; (ii) determination of whether the promised goods are performance obligations, including whether they are distinct in the context of the contract; (iii) measurement of the transaction price, including the constraint on variable consideration; (iv) allocation of the transaction price to the performance obligations; and (v) recognition of revenue when (or as) the Company satisfies each performance obligation. The Company only applies the five-step model to contracts when it is probable that the entity will collect the consideration it is entitled to in exchange for the goods or services it transfers to the customer. Once a contract is determined to be within the scope of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 606 at contract inception, the Company reviews the contract to determine which performance obligation the Company must deliver and which of these performance obligations are distinct. The Company recognized as revenue the amount of the transaction price that is allocated to the respective performance obligation when the performance obligation is satisfied or as it is satisfied. Generally, the Company's performance obligations are transferred to customers at a point in time, typically upon delivery.
Cash and Cash Equivalents	The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable	The Company grants credit to its customers in the ordinary course of business. The Company provides for an allowance for uncollectable receivables based on prior experience. The allowance was $0 at October 31, 2019 and July 31, 2019.
Advertising and Marketing	Advertising and marketing costs are charged to operations when incurred. Advertising costs were $2,543 and $-0- for the three months ended October 31, 2019 and 2018.
Inventories	Inventories, which consist of parts and work in progress, are recorded at the lower of first-in first-out cost or net realizable value (estimated selling price less costs of completion, disposal and transportation).
Use of Estimates	The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.
Property, Plant, and Equipment	Property, plant, and equipment are recorded at cost. Depreciation is provided for by using the straight- line and accelerated methods over the estimated useful lives of the respective assets. Maintenance and repairs are charged to expense as incurred. Major additions and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the determination of net income.
Going Concern	The Company has sustained substantial operating losses since its inception. In addition, the Company has used substantial amounts of working capital in its operations. Further, at October 31, 2019, current liabilities exceed current assets by $305,705, and total liabilities exceed total assets by $305,705. Success will be dependent upon management's ability to obtain future financing and liquidity, and success of its future operations. These factors raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

INCOME TAXES (Tables)	3 Months Ended Oct. 31, 2019
INCOME TAXES	
Schedule of income taxes on continuing operations	(see table below)
Schedule of reconciliation of the effective tax rate with the statutory U.S. income tax	(see table below)
Schedule of components of and changes in the net deferred taxes	(see table below)

Schedule of income taxes on continuing operations

	October 31, 2019	October 31, 2018
Currently payable	$ -0-	$ -0-
Deferred	-0-	-0-
Total	$ -0-	$ -0-

Schedule of reconciliation of the effective tax rate with the statutory U.S. income tax

	October 31, 2019		October 31, 2018	
	Income	% of Pretax Amount	Income	% of Pretax Amount
Income taxes per statement of operations	$ -0-	0%	$ -0-	0%
Loss for financial reporting purposes without tax expense or benefit	(8,300)	(21)	(3,800)	(21)
Income taxes at statutory rate	$ (8,300)	(21)%	$ (3,800)	(21)%

Schedule of components of and changes in the net deferred taxes

	October 31, 2019	October 31, 2018
Net operating loss carryforwards	$ 124,900	$ 120,400
Compensation and miscellaneous	3,200	3,200
Deferred tax assets	128,100	123,600
Valuation Allowance	(128,100)	(123,600)
Net deferred tax assets:	$ -0-	$ -0-

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD ($)	1 Months Ended		3 Months Ended						
	Oct. 18, 2018	Mar. 24, 2017	Oct. 31, 2019	Oct. 31, 2018	Jul. 31, 2019	Aug. 21, 2018	Aug. 13, 2018	Jul. 31, 2018	Jul. 31, 2017
Date of acquisition agreement			Mar. 24, 2017						
Allowance for doubtful accounts receivable			$ 0						
Advertising and marketing costs			2,543	$ 0					
Current liabilities exceeding current assets			305,705						
Total liabilities exceed total assets			$ 305,705						
Common stock shares issued			14,027,834		14,027,834				
Vegas Winners, Inc. [Member]									
Business acquisition, contingent liability payable by Jericho						$ 300,000			
Total funding to be obtained by Jericho						$ 1,100,000			
Business acquisition consideration transferred by Jericho	$ 232,500								
Chief Executive Officer [Member]									
Common stock shares issued							27,000		
Common stock held			2,951,667						
Business acquisition, remaining common stock held, number of shares		550,000					523,000		
Non-dilution period		18 months							
Ownership percentage		4.99%					4.99%		
President [Member]									
Common stock held			879,167						
Secretary [Member]									
Common stock held			185,000						
Business acquisition, remaining common stock held, number of shares		45,000							
Jericho [Member]									
Common stock shares issued		7,151,416							481,000
Significant accounting policies description			On February 25, 2018, Jericho identified the acquisition of 50% interests in two LLCs (the "LLCs").						

INCOME TAXES (Details) - USD ($)	3 Months Ended	
	Oct. 31, 2019	Oct. 31, 2018
INCOME TAXES		
Currently payable	$ 0	$ 0
Deferred	$ 0	$ 0
Total		

INCOME TAXES (Details 1) - USD ($)	3 Months Ended	
	Oct. 31, 2019	Oct. 31, 2018
INCOME TAXES		
Income taxes per statement of operations	$ 0	$ 0
Loss for financial reporting purposes without tax expense or benefit	(8,300)	(3,800)
Income taxes at statutory rate	$ (8,300)	$ (3,800)
Income taxes per statement of operations (% of Pretax Amount)	0.00%	0.00%
Loss for financial reporting purposes without tax expense or benefit (% of Pretax Amount)	(21.00%)	(21.00%)
Income taxes at statutory rate (% of Pretax Amount)	(21.00%)	(21.00%)

XBRL RENDERING

Entity Name: CONCRETE LEVELING SYSTEMS, INC. **Entity CIK:** 0001414382 **Form Type:** 10-Q

Period Of Report: 10-31-2019 **Proof Date & Time**: 12-10-2019 07:15 PM

INCOME TAXES (Details 2) - USD ($)	Oct. 31, 2019	Oct. 31, 2018
Deferred tax assets:		
Net operating loss carryforwards	$ 124,900	$ 120,400
Compensation and miscellaneous	3,200	3,200
Deferred tax assets	128,100	123,600
Valuation Allowance	(128,100)	(123,600)
Net deferred tax assets:	$ 0	$ 0

INCOME TAXES (Details Narrative)	3 Months Ended Oct. 31, 2019 USD ($)
INCOME TAXES	
Net operating loss carry forwards	$ 614,595
Income tax expiration future years	2039

RELATED PARTIES (Details Narrative)	3 Months Ended Oct. 31, 2019 USD ($) integer	12 Months Ended Jul. 31, 2019 USD ($)
Commission expense	$ 0	$ 0
Accounts payable - stockholders	0	0
Notes payable - stockholders	62,750	62,750
Advances - stockholders	$ 245,772	227,211
Minimum [Member]		
Interest rate	8.00%	
Maximum [Member]		
Interest rate	12.00%	
Stockholders [Member]		
Notes payable - stockholders	$ 105,845	105,845
Advances - stockholders	105,845	
Stockholders [Member] | July 31, 2010 through 2012 [Member]		
Notes payable - stockholders	62,750	
Accrued interest	$ 15,139	15,139
Number of stockholders | integer	4	
Stockholders [Member] | November 2012 and April 2019 [Member]		
Advances - stockholders	$ 121,366	$ 121,366