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Document and Entity Information - shares	6 Months Ended	
	Jan. 31, 2018	Mar. 13, 2018
Document and Entity Information:		
Entity Registrant Name	Concrete Leveling Systems Inc	
Document Type	10-Q	
Document Period End Date	Jan. 31, 2018	
Trading Symbol	clev	
Amendment Flag	false	
Entity Central Index Key	0001414382	
Current Fiscal Year End Date	--07-31	
Entity Well-known Seasoned Issuer	No	
Entity Voluntary Filers	No	
Entity Current Reporting Status	Yes	
Entity Common Stock, Shares Outstanding		14,027,834
Entity Filer Category	Smaller Reporting Company	
Document Fiscal Period Focus	Q2	
Document Fiscal Year Focus	2018	

Balance Sheets - USD (\$)	Jan. 31, 2018	Jul. 31, 2017
Current Assets		
Cash in bank	\$ 1,782	
Accounts receivable, net of allowance for doubtful accounts of \$0 at January 31, 2018 and July 31, 2017		93
Current portion of notes receivable, net of allowance for loan losses of \$4,078 at July 31, 2017		
Interest receivable, net of collectability allowance of \$1,267 at July 31, 2017		141
Inventory	23,598	23,688
Prepaid expenses and other current assets		200
Total Current Assets	25,380	24,122
Property, Plant and Equipment		
Equipment	700	700
Less: Accumulated depreciation	(700)	(700)
Total Property, Plant and Equipment		
Other Assets		
Notes receivable, net of current portion and allowance for loan losses of \$19,724 at July 31, 2017		2,644
Total Assets	25,380	26,766
Current Liabilities		
Cash overdraft		20
Accounts payable	18,830	44,420
Accounts payable - stockholders		35,486
Advances - stockholders	181,344	117,000
Notes payable - stockholders	62,750	62,750
Accrued interest - stockholders	15,139	15,139
Other accrued expenses	9,239	16,857
Total Current Liabilities	287,302	291,672
Stockholders' Equity (Deficit)		
Common stock (par value \$0.001) 100,000,000 shares authorized: 14,027,834 shares issued and outstanding at January 31, 2018 and July	14,027	14,027

31, 2017		
Additional paid-in capital	433,209	397,723
Retained (deficit)	(709,158)	(676,656)
Total Stockholders' Equity (Deficit)	<u>(261,922)</u>	<u>(264,906)</u>
Total Liabilities and Stockholders' Equity (Deficit)	\$ 25,380	\$ 26,766

Balance Sheets (Parenthetical) - USD (\$)	Jan. 31, 2018	Jul. 31, 2017
Current Assets		
Accounts receivable, net of allowance	\$ 0	\$ 0
Net of allowance for loan losses		4,078
Interest receivable, net of collectability allowance		1,267
Other Assets		
Notes receivable, net of allowance for loan losses		\$ 19,724
Stockholders' Equity (Deficit)		
Common stock, par value	\$ 0.001	\$ 0.001
Common stock, authorized	100,000,000	100,000,000
Common stock, issued	14,027,834	14,027,834
Common stock, outstanding	14,027,834	14,027,834

Statements of Income (Unaudited) - USD (\$)	3 Months Ended		6 Months Ended	
	Jan. 31, 2018	Jan. 31, 2017	Jan. 31, 2018	Jan. 31, 2017
Statements Of Income				
Equipment and parts sales	\$ 1,745	\$ 387	\$ 2,010	\$ 387
Cost of Sales	1,370	110	1,460	110
Gross Margin	<u>375</u>	<u>277</u>	<u>550</u>	<u>277</u>
Expenses				
Selling, general and administration	8,947	5,709	33,255	25,960
(Loss) from Operations	<u>(8,572)</u>	<u>(5,432)</u>	<u>(32,705)</u>	<u>(25,683)</u>
Other Income (Expense)				
Interest income	358	389	723	786
Interest expense	(263)	(241)	(520)	(483)
Total Other Income (Expense)	<u>95</u>	<u>148</u>	<u>203</u>	<u>303</u>
Net (Loss) Before Income Taxes	(8,477)	(5,284)	(32,502)	(25,380)
Provision for Income Taxes			0	
Net (Loss)	\$ (8,477)	\$ (5,284)	\$ (32,502)	\$ (25,380)
Net (Loss) per Share - Basic and Fully Diluted	\$ (0.00)	\$ (0.00)	\$ (0.01)	\$ (0.00)
Weighted average number of common shares outstanding - basic and fully diluted	6,395,418	6,395,418	6,395,418	6,395,418

Statements of Cash Flows (Unaudited) - USD (\$)	6 Months Ended	
	Jan. 31, 2018	Jan. 31, 2017
Cash Flows from Operating Activities		
Net (loss)	\$ (32,502)	\$ (25,380)
Adjustments to reconcile net (loss) to net cash used in operating activities:		
Loan and interest losses write off	3,508	
(Increase) in allowances for doubtful accounts and loan losses	(723)	(518)

Decrease (Increase) in accounts receivable	93	217
(Increase) Decrease in inventory	90	(96)
(Increase) Decrease in prepaid expenses and other current assets	200	(458)
Increase (Decrease) in accounts payable	(25,590)	2,364
Increase (Decrease) in other accrued expenses	(7,618)	1,501
Net cash from (used by) operating activities	(62,542)	(22,370)
Cash Flows from Investing Activities		
Payments on notes receivable		332
Cash Flows from Financing Activities		
Advances from stockholders	64,344	22,400
Net increase (decrease) in cash	1,802	362
Cash overdraft/Cash and equivalents - beginning	(20)	104
Cash and equivalents - ending	1,782	466
Supplemental Disclosure of Cash Flows Information		
Interest	520	483
Income Taxes		

NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	6 Months Ended Jan. 31, 2018
Notes to Financial Statements	
NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	<p>This summary of significant accounting policies of Concrete Leveling Systems, Inc. (hereinafter the "Company"), is presented to assist in understanding the financial statements. The financial statements and notes are representations of the Company's management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.</p> <p style="text-align: center;"><u>Nature of Operations</u></p> <p>The Company manufactures for sale specialized equipment for use in the concrete leveling industry. The Company's product is sold primarily to end users.</p> <p>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</p>

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 January 31, 2018), the Company's Chief Executive Officer will cancel all but 523,000 shares of common stock held (2,951,667 shares as of January 31, 2018), 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 January 31, 2018).

Under ASC 718-10-25-20, 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

The Company recognizes revenue when product is shipped or picked up by the customer.

Earnings Per Share

Contingent shares are excluded from basic weighted average shares (ASC 260-10-45-13) and a two-class presentation of EPS is not applicable when a company is reporting a loss (ASC 260-10-45-67); therefore, the contingent shares are included in dilutive weighted average shares. Because the Company is reporting a loss, the Company will only report basic EPS and the contingent shares, along with the cancellation of shares by management, will be excluded from the computation.

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 January 31, 2018 and July 31, 2017.

Inventories

Inventories, which consist of parts and work in progress, are recorded at the lower of first-in first-out cost or fair market value.

Advertising and Marketing

Advertising and marketing costs are charged to operations when incurred. Advertising costs were \$1,769 and \$-0- for the six months ended January 31, 2018, and 2017.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Going Concern

The Company was formed on August 28, 2007 and was in the development stage through July 31, 2009. The year ended July 31, 2010 was the first year during which it was considered an operating company. 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 January 31, 2018, current liabilities exceed current assets by \$261,922, and total liabilities exceed total assets by \$261,922.

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.

FAIR VALUE OF FINANCIAL INSTRUMENTS	6 Months Ended Jan. 31, 2018
Notes to Financial Statements	
NOTE 2 - FAIR VALUE OF FINANCIAL INSTRUMENTS	The carrying amount of cash, accounts receivable and liabilities approximates the fair value reported on the balance sheet.

NEW ACCOUNTING	6 Months Ended
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PRONOUNCEMENTS

Jan. 31, 2018

Notes to Financial Statements

NOTE 3 - NEW ACCOUNTING PRONOUNCEMENTS

In May 2014, ASU No. 2014-09, "Revenue from Contracts with Customers" ("ASU 2014-09") was issued. The amendments in ASU 2014-09 affect any entity that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of nonfinancial assets unless contracts are within the scope of other standards (e.g., insurance contracts or lease contracts). This ASU will supersede the revenue recognition requirements in ASC 605, "Revenue Recognition," and most industry-specific guidance.

The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve that core principle, an entity should apply the following steps:

Step 1: Identify the contract(s) with a customer.

Step 2: Identify the performance obligations in the contract.

Step 3: Determine the transaction price.

Step 4: Allocate the transaction price to the performance obligations in the contract.

Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

ASU 2014-09 is effective for annual reporting periods after December 15, 2017 including interim periods within that reporting period.

Our company will adopt this new standard effective for the year ending July 31, 2018. The Company shall disclose qualitative and quantitative information on all of the following in regard to our contract with a customer.

- a. Revenue recognized from contracts with customers.
- b. Any impairment losses recognized on any receivables or contract assets arising from

the firm's contracts with customers.

- c. The opening and closing balances of receivables, contract assets, and contract liabilities from contracts with customers.
- d. Revenue recognized in the reporting period that was included in the contract liability balance at the beginning of the period.
- e. Revenue recognized in the reporting period from performing obligations satisfied (or partially satisfied) in previous periods.
- f. Significant changes in the contract asset or liability balances during the reporting period.
- g. Performance obligation in contracts with customers

At this time, it is not known nor can it be reasonably estimated what the impact of this standard's adoption will have on the Company. The Company believes the effect on our current accounting policies will be immaterial as our current accounting for revenue from our customer contracts does not materially differ from the new standard.

PROPERTY, PLANT, AND EQUIPMENT	6 Months Ended Jan. 31, 2018
<p>Notes to Financial Statements NOTE 4 - PROPERTY, PLANT, AND EQUIPMENT</p>	<p>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.</p> <p>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.</p>

NOTE RECEIVABLE	6 Months Ended Jan. 31, 2018
Notes to Financial Statements	
NOTE 5 - NOTE RECEIVABLE	<p>On January 31, 2018, the balance of the note and interest receivable were written off as uncollectable.</p> <p>On July 31, 2017, the interest rate on the note receivable was 6.00% and was due in April 2026.</p> <p>Management had established an estimated allowance for loan losses and uncollectable interest income based on its experience with specific debtors, including payment history, condition and location of collateral, and estimated cost of resale. The allowances totaled \$25,069 at July 31, 2017.</p>

INCOME TAXES	6 Months Ended Jan. 31, 2018			
Notes to Financial Statements				
NOTE 6 - INCOME TAXES	Income taxes on continuing operations include the following:			
		January 31, 2018	July 31, 2017	
		<u> </u>	<u> </u>	
Currently payable		\$ -0-	\$ -0-	
Deferred		<u>-0-</u>	<u>-0-</u>	
Total		<u>\$ -0-</u>	<u>\$ -0-</u>	
A reconciliation of the effective tax rate with the statutory U.S. income tax rate is as follows:				
	<u>January 31, 2018</u>		<u>July 31, 2017</u>	
	% of		% of	
	Pretax		Pretax	
	<u>Income</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
Income taxes per statement of operations	\$ -0-	0%	\$ -0-	0%
Loss for financial reporting purposes without tax expense or benefit	<u>(11,400)</u>	<u>(34)</u>	<u>(13,400)</u>	<u>(34)</u>

Income taxes at statutory rate \$ (11,400) (34)% \$ (13,400) (34)%

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

Deferred tax assets:

	<u>January 31, 2018</u>	<u>July 31, 2017</u>
Net operating loss carryforwards	\$ 192,800	\$ 181,400
Allowances for uncollectable accounts	-0-	8,800
Compensation and miscellaneous	<u>5,300</u>	<u>5,300</u>
Deferred tax assets	<u>198,100</u>	<u>195,500</u>
Valuation Allowance	<u>(198,100)</u>	<u>(195,500)</u>
Net deferred tax assets	<u>\$ -0-</u>	<u>\$ -0-</u>

Tax periods ended July 31, 2014 through 2017 are subject to examination by major taxing authorities.

RELATED PARTIES

**6 Months Ended
Jan. 31, 2018**

Notes to Financial Statements
NOTE 7 - 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. Commission expense totaled \$-0- for the six months ended January 31, 2018 and 2017. The amount payable to the related party was \$35,486 at July 31, 2017. On January 31, 2018, the stockholder forgave the balance due of \$35,486. The forgiveness of the payable is reflected on the balance sheet as an increase to additional paid-in capital.

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 January 31, 2018 and July 31, 2017. Effective July 31, 2013, further interest accrual was waived by the noteholders.

Two stockholders of the Company advanced a total of \$118,500 to the Company at various times between November 2012 and October 2017. Another stockholder of the Company paid invoices of the Company totaling \$62,844 during the six months ended January 31, 2018. This amount is still owed to the stockholder at January 31, 2018. The balances on the advances are \$181,344 and \$117,000 at January 31, 2018 and July 31, 2017, respectively. The advances carry no interest.

SUBSEQUENT EVENTS	6 Months Ended Jan. 31, 2018
<p>Notes to Financial Statements NOTE 8 - SUBSEQUENT EVENTS</p>	<p>The Company has evaluated all subsequent events through March 14, 2018, the date the financial statements were available to be issued. On February 25, 2018, Jericho identified the acquisition of 50% interests in two 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 vesting of the 7,151,416 shares issued to Jericho remain contingent upon regulatory review, the finalization of closing documentation, and the completion of financing arrangements for the project.</p>

NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)	6 Months Ended Jan. 31, 2018

Nature Of Business And Summary Of Significant Accounting Policies 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

	<p>completion of financing arrangements for the project, the Company's President will cancel all shares of common stock held (879,167 shares as of January 31, 2018), the Company's Chief Executive Officer will cancel all but 523,000 shares of common stock held (2,951,667 shares as of January 31, 2018), 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 January 31, 2018).</p> <p>Under ASC 718-10-25-20, 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.</p>
<p>Revenue Recognition</p>	<p>The Company recognizes revenue when product is shipped or picked up by the customer.</p>
<p>Earnings Per Share</p>	<p>Contingent shares are excluded from basic weighted average shares (ASC 260-10-45-13) and a two-class presentation of EPS is not applicable when a company is reporting a loss (ASC 260-10-45-67); therefore, the contingent shares are included in dilutive weighted average shares. Because the Company is reporting a loss, the Company will only report basic EPS and the contingent shares, along with the cancellation of shares by management, will be excluded from the computation.</p>
<p>Accounts Receivable</p>	<p>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 January 31, 2018 and July 31, 2017.</p>
<p>Inventories</p>	<p>Inventories, which consist of parts and work in progress, are recorded at the lower of first-in first-out cost or fair market value.</p>
<p>Advertising and Marketing</p>	<p>Advertising and marketing costs are charged to operations when incurred. Advertising costs were \$1,769 and \$-0- for the six months ended January 31, 2018, and 2017.</p>

Use of Estimates	<p>The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America 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.</p>
Going Concern	<p>The Company was formed on August 28, 2007 and was in the development stage through July 31, 2009. The year ended July 31, 2010 was the first year during which it was considered an operating company. 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 January 31, 2018, current liabilities exceed current assets by \$261,922, and total liabilities exceed total assets by \$261,922.</p> <p>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.</p>

INCOME TAXES (Tables)	6 Months Ended Jan. 31, 2018				
Income Taxes Tables					
Schedule of income taxes on continuing operations		January 31, 2018	July 31, 2017		
		<u> </u>	<u> </u>		
Currently payable		\$ -0-	\$ -0-		
Deferred		<u> </u>	<u> </u>		
Total		<u>\$ -0-</u>	<u>\$ -0-</u>		
Schedule of reconciliation of the effective tax rate with the statutory U.S. income tax	<u>January 31, 2018</u>		<u>July 31, 2017</u>		
	% of		% of		
	Pretax		Pretax		
	<u>Income</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>	

Income taxes per statement of operations	\$ -0-	0%	\$ -0-	0%
Loss for financial reporting purposes without tax expense or benefit	<u>(11,400)</u>	<u>(34)</u>	<u>(13,400)</u>	<u>(34)</u>
Income taxes at statutory rate	<u>\$(11,400)</u>	<u>(34)%</u>	<u>\$(13,400)</u>	<u>(34)%</u>
Schedule of components of and changes in the net deferred taxes			January 31, 2018	July 31, 2017
Net operating loss carryforwards			\$ 192,800	\$ 181,400
Allowances for uncollectable accounts			-0-	8,800
Compensation and miscellaneous			<u>5,300</u>	<u>5,300</u>
Deferred tax assets			<u>198,100</u>	<u>195,500</u>
Valuation Allowance			<u>(198,100)</u>	<u>(195,500)</u>
Net deferred tax assets			<u>\$ -0-</u>	<u>\$ -0-</u>

NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD (\$)	1 Months Ended	3 Months Ended	6 Months Ended	
	Mar. 24, 2017	Jan. 31, 2018	Jan. 31, 2018	Jan. 31, 2017
Date of acquisition agreement			Mar. 24, 2017	
Common stock shares issued		14,027,834	14,027,834	14,027,834
Allowance for doubtful accounts		\$ 0	\$ 0	\$ 0
Advertising costs			1,769	\$ 0
Current liabilities exceeding current assets		261,922	261,922	
Total liabilities exceed current assets		\$ 261,922	\$ 261,922	
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")		
Secretary [Member]				
Common stock held		185,000	185,000	
Business acquisition, remaining common stock held, number of shares	45,000			
Chief Executive Officer [Member]				
Common stock held		2,951,667	2,951,667	
Business acquisition, remaining common stock held, number of shares	523,000			
Non-dilution period	18 months			

Ownership percentage	4.99%		
President [Member]			
Common stock held		879,167	879,167

NOTE RECEIVABLE (Details Narrative) - USD (\$)	6 Months Ended	
	Jan. 31, 2018	Jul. 31, 2017
Note Receivable Details Narrative		
Interest rate	6.00%	
Due date description	April 2026	
Allowance for loan losses and uncollectable interest income		\$ 25,069

INCOME TAXES (Details) - USD (\$)	6 Months Ended	12 Months Ended
	Jan. 31, 2018	Jul. 31, 2017
Income Taxes Details		
Currently payable	\$ 0	\$ 0
Deferred	0	0
Total	\$ 0	\$ 0

INCOME TAXES (Details 1) - USD (\$)	6 Months Ended	12 Months Ended
	Jan. 31, 2018	Jul. 31, 2017
Income Taxes Details 1		
Income taxes per statement of operations	\$ 0	\$ 0
Loss for financial reporting purposes without tax expense or benefit	(11,400)	(13,400)
Income taxes at statutory rate	\$ (11,400)	\$ (13,400)
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)	(34.00%)	(34.00%)
Income taxes at statutory rate (% of Pretax Amount)	(34.00%)	(34.00%)

INCOME TAXES (Details 2) - USD (\$)	Jan. 31, 2018	Jul. 31, 2017
	Deferred tax assets:	
Net operating loss carryforwards	\$ 192,800	\$ 181,400
Allowances for uncollectable accounts	0	8,800
Compensation and miscellaneous	5,300	5,300
Deferred tax assets	198,100	195,500
Valuation Allowance	(198,100)	(195,500)
Net deferred tax assets:	\$ 0	\$ 0

RELATED PARTIES (Details)	6 Months Ended
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Narrative)	Jan. 31, 2018 USD (\$) Number	Jan. 31, 2017 USD (\$)	Jul. 31, 2017 USD (\$)
Commission expense	\$ 0	\$ 0	
Payable to related party	35,486		\$ 35,486
Notes payable - stockholders	62,750		62,750
Advances - stockholders	\$ 181,344		\$ 117,000
Minimum [Member]			
Interest rate	8.00%		
Maximum [Member]			
Interest rate	12.00%		
Stockholders [Member]			
Invoices payment to related party	\$ 62,844		
Stockholders [Member] November 2012 and October 2017 [Member]			
Advances - stockholders	\$ 118,500		
Number of stockholders Number	2		
Stockholders [Member] July 31, 2010 through 2012 [Member]			
Notes payable - stockholders	\$ 62,750		
Number of stockholders Number	4		

SUBSEQUENT EVENTS (Details Narrative) - Jericho [Member] - Subsequent Event [Member] - shares	Mar. 14, 2018	Feb. 25, 2018
Acquisition of interest in percent		50.00%
Vesting shares issued	7,151,416	