Preview XBRL

Document and Entity Information (USD $)	12 Months Ended Jul. 31, 2019	Oct. 01, 2019
Document And Entity Information		
Entity Registrant Name	Concrete Leveling Systems Inc	
Entity Central Index Key	0001414382	
Document Type	10-K	
Amendment Flag	false	
Entity Voluntary Filers	No	
Current Fiscal Year End Date	--07-31	
Entity Well Known Seasoned Issuer	No	
Entity Small Business	false	
Entity Shell Company	false	
Entity Emerging Growth Company	false	
Entity Current Reporting Status	Yes	
Document Period End Date	Jul. 31, 2019	
Entity Filer Category	Non-accelerated Filer	
Document Fiscal Period Focus	FY	
Document Fiscal Year Focus	2019	
Entity Common Stock Shares Outstanding		14,027,834
Entity Public Float		$ 42,644,615

Balance Sheets (USD $)	Jul. 31, 2019	Jul. 31, 2018
Current Assets		
Cash in bank	$ 48	$ 343
Accounts receivable, net	700	
Inventory	23,230	23,611
Prepaid expenses and other current assets	718	
Total Current Assets	24,696	23,954
Property, Plant and Equipment		
Equipment	700	700
Less: Accumulated depreciation	(700)	(700)
Total Property, Plant and Equipment		
Total Assets	24,696	23,954
Current Liabilities		
Accounts payable	16,836	16,836
Advances - stockholders	227,211	187,032
Notes payable - stockholders	62,750	62,750
Accrued interest - stockholders	15,139	15,139
Other accrued expenses	8,465	8,458
Total Current Liabilities	330,401	290,215
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)	(752,941)	(713,497)
Total Stockholders' Deficit	(305,705)	(266,261)
Total Liabilities and Stockholders' Deficit	$ 24,696	$ 23,954

Balance Sheets (Parenthetical) (USD $)	Jul. 31, 2019	Jul. 31, 2018
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 (USD $)	12 Months Ended Jul. 31, 2019	Jul. 31, 2018
Statements of Operations		
Equipment and parts sales	$ 1,435	$ 2,840
Cost of Sales	402	1,821
Gross Margin	1,033	1,019

Expenses		
Professional fees	30,000	32,627
General and administrative expenses	9,430	4,922
Total Expenses	39,430	37,549
Loss from Operations	(38,397)	(36,530)
Other Income (Expense)		
Interest income		723
Interest expense	(1,047)	(1,034)
Total Other Expense	(1,047)	(311)
Net Loss Before Income Taxes	(39,444)	(36,841)
Provision for Income Taxes		
Net Loss	$ (39,444)	$ (36,841)
Net Loss per Share - Basic and Fully Diluted	$ (0.01)	$ (0.01)
Weighted average number of common shares outstanding - basic and fully diluted	6,395,418	6,395,418

Statements of Stockholders' Deficit (USD $)	Total	Common Stock	Additional Paid-in Capital	Accumulated Deficit
Balance, amount at Jul. 31, 2017	$ (264,906)	$ 14,027	$ 397,723	$ (676,656)
Balance, shares at Jul. 31, 2017		14,027,834		
Capital contributed	35,486		35,486	
Net Loss	(36,841)			(36,841)
Balance, amount at Jul. 31, 2018	(266,261)	14,027	433,209	(713,497)
Balance, shares at Jul. 31, 2018		14,027,834		
Net Loss	(39,444)			(39,444)
Balance, amount at Jul. 31, 2019	$ (305,705)	$ 14,027	$ 433,209	$ (752,941)
Balance, shares at Jul. 31, 2019		14,027,834		

Statements of Cash Flows (USD $)	12 Months Ended	
	Jul. 31, 2019	**Jul. 31, 2018**
Cash Flows from Operating Activities		
Net loss	$ (39,444)	$ (36,841)
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)
(Increase) Decrease in accounts receivable	(700)	93
Decrease in inventory	381	77
(Increase) Decrease in prepaid expenses and other current assets	(718)	200
(Decrease) in accounts payable		(27,584)
Increase (Decrease) in other accrued expenses	7	(8,399)
Net cash (used by) operating activities	(40,474)	(69,669)
Cash Flows from Financing Activities		
Advances from stockholders	40,179	70,032
Net cash from financing activities	40,179	70,032
Net (decrease) increase in cash	(295)	363
Cash and equivalents/Cash overdraft - beginning	343	(20)
Cash and equivalents - ending	48	343
Supplemental Disclosure of Cash Flows Information		
Interest	1,047	1,034
Income Taxes		
Non-Cash Financing Activities		
During the year ended July 31, 2018, a stockholder forgave accounts payable of $35,486. This has been reflected as an increase in Additional Paid-In Capital.		

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	12 Months Ended Jul. 31, 2019
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	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 (“GAAP”) and have been consistently applied in the preparation of the financial statements. **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 Jericho, 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 to the Closing were not met.

Jericho and Vegas Winners are negotiating a new arrangement, but there can be no assurance that a new arrangement between Jericho and vegas Winners will be consummated.

Due to the Jericho acquisition, the Company will operate two business segments, which will be operated simultaneously and consist of the following:

1) 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.

2) 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

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers*, which replaces most existing revenue recognition guidance in GAAP and is intended to improve and converge with international standards the financial reporting requirement for revenue from contracts with customers. ASU 2014-09 and its amendments were included primarily in ASC 606, *Revenue from Contracts with Customers*. The core principle of ASC 606 is that an entity should recognize revenue for the transfer of goods or services equal to the amount that it expects to be entitled to receive for those goods or services. ASC 606 also requires additional disclosures about the nature, amount, timing and uncertainly of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments. The Company adopted ASC 606 effective August 1, 2018, using the modified retrospective method. There was no impact to the opening balance of reinvested earnings as of August 1, 2018.

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 July 31, 2019 and 2018.

Advertising and Marketing

Advertising and marketing costs are charged to operations when incurred. Advertising costs were $2,543 and $3,611 for the years ended July 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 July 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	12 Months Ended Jul. 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	12 Months Ended Jul. 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 July 31, 2019, the Company had net operating loss carry forwards of approximately $594,594 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:

	July 31, 2019	July 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:

	July 31, 2019		July 31, 2018	
	% of Pretax Income	% of Pretax Amount	Income	Amount
Income taxes per statement of operations	$ -0-	0%	$ -0-	0%
Loss for financial reporting purposes without tax expense or benefit	(8,300)	(21)	(7,700)	(21)
Income taxes at statutory rate	$ (8,300)	(21)%	$ (7,700)	(21)%

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

Deferred tax assets:

	July 31, 2019	July 31, 2018
Net operating loss carryforwards	$ 124,900	$ 116,600
Compensation and miscellaneous	3,200	3,200
Deferred tax assets	128,100	119,800
Valuation Allowance	(128,100)	(119,800)
Net deferred tax assets	$ -0-	$ -0-

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

RELATED PARTIES	12 Months Ended Jul. 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 years ended July 31, 2019 and 2018. The amount payable to the related party was $0 at July 31, 2019 and 2018.

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 July 31, 2019 and 2018. Effective July 31, 2013, further interest accrual was waived by the noteholders. Accrued interest is $15,139 at July 31, 2019 and 2018.

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 July 2019. The balances on the advances are $121,366 and $119,166 at July 31, 2019 and 2018, respectively. The advances carry no interest.

Another stockholder of the Company paid invoices of the Company totaling $105,845 at various times during the years ended July 31, 2019 and 2018. The balances on these advances are $105,845 and $67,866 at July 31, 2019 and 2018, respectively. The advances carry no interest.

COMMITMENTS AND CONTINGENCIES	12 Months Ended Jul. 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 July 31, 2019, the Company is not aware of any contingent liabilities that should be reflected in the financial statements.

SUBSEQUENT EVENTS	12 Months Ended Jul. 31, 2019

SUBSEQUENT EVENTS

NOTE 6 - SUBSEQUENT EVENTS	The Company has evaluated all subsequent events through October 14, 2019, the date the financial statements were available to be issued. There are no subsequent events to report.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)	12 Months Ended Jul. 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 Jericho, 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 to the Closing were not met. Jericho and Vegas Winners are negotiating a new arrangement, but there can be no assurance that a new arrangement between Jericho and vegas Winners will be consummated. Due to the Jericho acquisition, the Company will operate two business segments, which will be operated simultaneously and consist of the following: 1) 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. 2) 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	In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers*, which replaces most existing revenue recognition guidance in GAAP and is intended to improve and converge with international standards the financial reporting requirement for revenue from contracts with customers. ASU 2014-09 and its amendments were included primarily in ASC 606, *Revenue from Contracts with Customers*. The core principle of ASC 606 is that an entity should recognize revenue for the transfer of goods or services equal to the amount that it expects to be entitled to receive for those goods or services. ASC 606 also requires additional disclosures about the nature, amount, timing and

	uncertainly of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments. The Company adopted ASC 606 effective August 1, 2018, using the modified retrospective method. There was no impact to the opening balance of reinvested earnings as of August 1, 2018.
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 July 31, 2019 and 2018.
Advertising and Marketing	Advertising and marketing costs are charged to operations when incurred. Advertising costs were $2,543 and $3,611 for the years ended July 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 July 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)	12 Months Ended Jul. 31, 2019
INCOME TAXES	
Schedule of income taxes on continuing operations	(table below)
Schedule of reconciliation of the effective tax rate with the statutory U.S. income tax	(table below)
Schedule of components of and changes in the net deferred taxes	(table below)

Schedule of income taxes on continuing operations

	July 31, 2019	July 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

	July 31, 2019 % of Pretax Income	July 31, 2019 % of Pretax Amount	July 31, 2018 Income	July 31, 2018 Amount
Income taxes per statement of operations	$ -0-	0%	$ -0-	0%
Loss for financial reporting purposes without tax expense or benefit	(8,300)	(21)	(7,700)	(21)
Income taxes at statutory rate	$ (8,300)	(21)%	$ (7,700)	(21)%

Schedule of components of and changes in the net deferred taxes

	July 31, 2019	July 31, 2018
Net operating loss carryforwards	$ 124,900	$ 116,600
Compensation and miscellaneous	3,200	3,200
Deferred tax assets	128,100	119,800
Valuation Allowance	(128,100)	(119,800)
Net deferred tax assets	$ -0-	$ -0-

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) (USD $)	12 Months Ended		1 Months Ended		1 Months Ended			
	Jul. 31, 2019	Jul. 31, 2018	Oct. 18, 2018 Vegas Winners, Inc. [Member]	Aug. 21, 2018 Vegas Winners, Inc. [Member]	Mar. 24, 2017 Chief Executive Officer [Member]	Jul. 31, 2019 Chief Executive Officer [Member]	Aug. 13, 2018 Chief Executive Officer [Member]	Jul. 20 Presi [Mem
Date of acquisition agreement	Mar. 24, 2017							

Allowance for doubtful accounts receivable	$ 0	$ 0						
Advertising and marketing costs	2,543	3,611						
Current liabilities exceeding current assets	305,705							
Total liabilities exceed total assets	305,705							
Common stock shares issued	14,027,834	14,027,834					27,000	
Significant accounting policies description								
Common stock held						2,951,667		87
Business acquisition, remaining common stock held, number of shares					550,000		523,000	
Non-dilution period					18 months			
Ownership percentage					4.99%		4.99%	
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					

INCOME TAXES (Details) (USD $)	12 Months Ended	
	Jul. 31, 2019	Jul. 31, 2018
INCOME TAXES		
Currently payable	$ 0	$ 0
Deferred	0	0
Total		

INCOME TAXES (Details 1) (USD $)	12 Months Ended	
	Jul. 31, 2019	Jul. 31, 2018
INCOME TAXES		
Income taxes per statement of operations	$ 0	$ 0
Loss for financial reporting purposes without tax expense or benefit	(8,300)	(7,700)
Income taxes at statutory rate	$ (8,300)	$ (7,700)
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%)

INCOME TAXES (Details 2) (USD $)	Jul. 31, 2019	Jul. 31, 2018
Deferred tax assets:		
Net operating loss carryforwards	$ 124,900	$ 116,600
Compensation and miscellaneous	3,200	3,200
Deferred tax assets	128,100	119,800
Valuation Allowance	(128,100)	(119,800)
Net deferred tax assets:	$ 0	$ 0

INCOME TAXES (Details Narrative) (USD $)	12 Months Ended
	Jul. 31, 2019
INCOME TAXES	
Net operating loss carry forwards	$ 594,594
Income tax expiration future years	2039

RELATED PARTIES (Details Narrative) (USD $)	12 Months Ended	
	Jul. 31, 2019	Jul. 31, 2018
Commission expense	$ 0	$ 0
Accounts payable - stockholders	0	0
Notes payable - stockholders	62,750	62,750
Advances - stockholders	227,211	187,032
Stockholders [Member]		
Notes payable - stockholders	105,845	105,845
Advances - stockholders	105,845	67,866
Stockholders [Member] | July 31, 2010 through 2012 [Member]		
Notes payable - stockholders	62,750	
Accrued interest	15,139	15,139
Number of stockholders	4	
Stockholders [Member] | November 2012 and April 2019 [Member]		

Advances - stockholders	$ 121,366	$ 119,166
Minimum [Member]		
Interest rate	8.00%	
Maximum [Member]		
Interest rate	12.00%	