

[Print Document](#) [View Excel Documents](#)

Cover
Document and Entity Information
Financial Statements
Notes to Financial Statements
Accounting Policies
Notes Tables
Notes Details
... All Reports

Document and Entity Information - USD (\$)	12 Months Ended		
	Jul. 31, 2016	Oct. 21, 2016	Jan. 31, 2016
Document and Entity Information:			
Entity Registrant Name	Concrete Leveling Systems Inc		
Document Type	10-K		
Document Period End Date	Jul. 31, 2016		
Trading Symbol	clev		
Amendment Flag	false		
Entity Central Index Key	0001414382		
Current Fiscal Year End Date	--07-31		
Entity Common Stock, Shares Outstanding		6,395,418	
Entity Filer Category	Smaller Reporting Company		
Entity Current Reporting Status	Yes		
Entity Voluntary Filers	No		
Entity Well-known Seasoned Issuer	No		
Document Fiscal Year Focus	2016		
Document Fiscal Period Focus	FY		
Entity Public Float			\$ 2,277,039

Balance Sheets - USD (\$)	Jul. 31, 2016	Jul. 31, 2015
CURRENT ASSETS		
Cash in bank	\$ 104	\$ 116
Accounts receivable, net of allowance for doubtful accounts of \$0 and \$4,046 at July 31, 2016 and 2015	217	449
Current portion of notes receivable, net of allowance for loan losses of \$2,391 and \$39,050 at July 31, 2016 and 2015	0	13,423
Interest receivable, net of collectability allowance of \$242 and \$3,922 at July 31, 2016 and 2015	26	1,910
Inventory	23,607	17,379
Prepaid expenses and other current assets	485	352
Total Current Assets	24,439	33,629
PROPERTY, PLANT AND EQUIPMENT		
Equipment	700	700
Less: Accumulated depreciation	(700)	(700)
Total Property, Plant and Equipment	0	0
OTHER ASSETS		
Notes receivable, net of current portion and allowance for loan losses of \$21,860 and \$0 at July 31, 2016 and 2015	2,695	5,618
TOTAL ASSETS	27,134	39,247
CURRENT LIABILITIES		
Accounts payable	33,559	36,317
Accounts payable - stockholders	35,486	35,654
Advances - stockholders	89,400	74,300
Notes payable - stockholders	62,750	62,750
Accrued interest - stockholders	15,139	15,139
Other accrued expenses	15,828	12,350
Total Current Liabilities	252,162	236,510
STOCKHOLDERS' EQUITY (DEFICIT)		
Common stock (par value \$0.001) 100,000,000 shares authorized: 6,395,418 shares issued and outstanding at July 31, 2016 and 2015	6,395	6,395
Additional paid-in capital	405,355	405,355
Retained (deficit)	(636,778)	(609,013)
Total Stockholders' (Deficit)	(225,028)	(197,263)
TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIT)	\$ 27,134	\$ 39,247

Balance Sheets Parentheticals - USD (\$)	Jul. 31, 2016	Jul. 31, 2015
Parentheticals		
Allowance for doubtful accounts	\$ 0	\$ 4,046
Allowance loan losses	2,391	39,050
Interest receivable collectability allowance	242	3,922
Notes receivable and allowance for loan losses	\$ 21,860	\$ 0
Common Stock, par value	\$ 0.001	\$ 0.001
Common Stock, shares authorized	100,000,000	100,000,000
Common Stock, shares issued	6,395,418	6,395,418
Common Stock, shares outstanding	6,395,418	6,395,418

Statements of Income - USD (\$)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
Revenues:		
Parts sales	\$ 3,620	\$ 545
Cost of Sales	2,744	308
Gross Margin	876	237
EXPENSES		
Selling, general and administrative	29,075	47,388
(Loss) from Operations	(28,199)	(47,151)
OTHER INCOME (EXPENSE)		
Interest income	1,391	1,822
Interest expense	(957)	(927)
Total Other Income (Expense)	434	895
Net (Loss) Before Income Taxes	(27,765)	(46,256)
Provision for Income Taxes	0	0
Net (Loss)	\$ (27,765)	\$ (46,256)
Net (Loss) per Share - Basic and Fully Diluted	\$ 0.00	\$ (0.01)
Weighted average number of common shares outstanding - basic and fully diluted	6,395,418	6,395,418

Statements of Stockholders' Equity (Deficit) - USD (\$)	Issued Shares	Par Value	Additional Paid In Capital	Accumulated (Deficit)	Total Stockholders' Equity (Deficit)
Balance at Jul. 31, 2014	6,395,418	6,395	405,355	(562,757)	(151,007)
Net (Loss)		\$ 0	\$ 0	\$ (46,256)	\$ (46,256)
Balance at Jul. 31, 2015	6,395,418	6,395	405,355	(609,013)	(197,263)
Net (Loss)		\$ 0	\$ 0	\$ (27,765)	\$ (27,765)
Balance at Jul. 31, 2016	6,395,418	6,395	405,355	(636,778)	(225,028)

Statements of Cash Flows - USD (\$)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (loss)	\$ (27,765)	\$ (46,256)
Adjustments to reconcile net (loss) to net cash used in operating activities:		
Allowance for loan losses	(14,799)	9,725
Allowance for doubtful accounts	(4,046)	1,798
Allowance for uncollectable interest	(3,680)	1,737
Decrease in accounts receivable	4,278	480
Decrease (Increase) in interest receivable	8,803	(1,359)
Decrease (Increase) in inventory	529	(1,783)
(Increase) Decrease in prepaid expenses	(133)	84
Decrease in deposits	0	10
(Decrease) Increase in accounts payable	(2,926)	4,974
Increase in other accrued expenses	3,478	3,821
Net cash (used in) operating activities	(36,261)	(26,769)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments on notes receivable	21,149	1,592
CASH FLOWS FROM FINANCING ACTIVITIES		
Advances from stockholders	15,100	24,700
Net (decrease) in cash	(12)	(477)
Cash and equivalents - beginning	116	593
Cash and equivalents - ending	104	116
SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION		
Interest	957	927
Income Taxes	0	0
Non-Cash Investing Activities		
Leveling unit repossessed and returned to inventory in satisfaction of a note receivable	6,415	0
Leveling unit repossessed and returned to inventory in satisfaction of interest receivable	342	0
Interest receivable capitalized	\$ 2,818	\$ 0

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	12 Months Ended Jul. 31, 2016
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	<p data-bbox="630 239 1040 258">NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</p> <p data-bbox="630 266 1276 453">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 data-bbox="630 468 794 485">NATURE OF OPERATIONS</p> <p data-bbox="630 495 1276 541">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 data-bbox="630 554 786 569">REVENUE RECOGNITION</p> <p data-bbox="630 579 1276 625">The Company recognizes revenue when product is shipped or picked up by the customer.</p> <p data-bbox="630 638 786 653">ACCOUNTS RECEIVABLE</p> <p data-bbox="630 663 1276 768">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 and \$4,046 at July 31, 2016 and 2015, respectively.</p> <p data-bbox="630 781 834 795">ADVERTISING AND MARKETING</p> <p data-bbox="630 806 1276 852">Advertising and marketing costs are charged to operations when incurred. Advertising costs were \$-0- for the years ended July 31, 2016, and 2015.</p> <p data-bbox="630 865 721 879">INVENTORIES</p> <p data-bbox="630 890 1276 936">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 data-bbox="630 949 761 963">USE OF ESTIMATES</p> <p data-bbox="630 974 1276 1140">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> <p data-bbox="630 1152 737 1167">GOING CONCERN</p> <p data-bbox="630 1178 1276 1365">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 July 31, 2016, current liabilities exceed current assets by \$227,723, and total liabilities exceed total assets by \$225,028.</p> <p data-bbox="630 1377 1276 1564">The Company is of the opinion that funds being received from installment sales of its service units will provide a certain level of cash flow. 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>

FAIR VALUE OF FINANCIAL INSTRUMENTS	12 Months Ended Jul. 31, 2016
FAIR VALUE OF FINANCIAL INSTRUMENTS:	
FAIR VALUE OF FINANCIAL INSTRUMENTS	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 PROCEDURES	12 Months Ended
NEW ACCOUNTING PROCEDURES:	Jul. 31, 2016
NEW ACCOUNTING PROCEDURES	NOTE 3 - NEW ACCOUNTING PROCEDURES
	There are no new accounting procedures that impact the Company.

PROPERTY, PLANT, AND EQUIPMENT	12 Months Ended Jul. 31, 2016
PROPERTY, PLANT, AND EQUIPMENT: PROPERTY, PLANT, AND EQUIPMENT	<p data-bbox="631 222 943 239">NOTE 4 - PROPERTY, PLANT, AND EQUIPMENT</p> <p data-bbox="631 254 1273 323">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 data-bbox="631 338 1273 468">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>

NOTES RECEIVABLE	12 Months Ended Jul. 31, 2016
NOTES RECEIVABLE: NOTES RECEIVABLE	<p data-bbox="630 222 834 239">NOTE 5 - NOTES RECEIVABLE</p> <p data-bbox="630 254 1276 296">Interest rates on notes receivable range from 6.00% to 8.00% and are due at varying dates through April 2026.</p> <p data-bbox="630 310 1276 441">Management has 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 \$24,493 and \$42,972 at July 31, 2016 and 2015 respectively.</p>

OPERATING SEGMENT	12 Months Ended Jul. 31, 2016
OPERATING SEGMENT: OPERATING SEGMENT	NOTE 6 - OPERATING SEGMENT The Company operates in one reportable segment, concrete leveling systems sales.

INCOME TAXES	12 Months Ended Jul. 31, 2016			
INCOME TAXES:				
INCOME TAXES				
NOTE 7 - INCOME TAXES				
Income taxes on continuing operations at July 31 include the following:				
	2016		2015	
	-----		-----	
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 at July 31 is as follows:				
	2016		2015	
	-----		-----	
	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	(9,400)	(34)	(15,700)	(34)
	-----		-----	-----
Income taxes at statutory rate	\$ (9,400)	(34)%	\$(15,700)	(34)%
	-----		-----	-----
The components of and changes in the net deferred taxes were as follows:				
	2016		2015	
	-----		-----	
Deferred tax assets:				
Net operating loss carryforwards	\$ 167,700		\$ 145,700	
Allowances for uncollectable accounts	8,600		15,900	
Compensation and miscellaneous	5,300		17,100	
	-----		-----	
Deferred tax assets	181,600		178,700	
	-----		-----	
Valuation Allowance	(181,600)		(178,700)	
	-----		-----	
Net deferred tax assets:	\$ 0		\$ 0	
	=====		=====	
Deferred taxes are provided for temporary differences in deducting expenses for financial statement and tax purposes. The principal source for deferred tax assets are net operating loss carryforwards and accrued compensation. No deferred taxes are reflected in the balance sheet at July 31, 2016 or 2015 due to a valuation allowance, which increased by \$2,900 and \$15,600 in 2016 and 2015, respectively.				
The Company has incurred losses that can be carried forward to offset future earnings if conditions of the Internal Revenue Code are met. These losses are as follows:				
Year of Loss	Amount	Expiration Date		
-----	-----	-----		
Period Ended July 31, 2008	\$ 62,107	2/28/2029		
Period Ended July 31, 2009	\$ 68,766	2/28/2030		
Period Ended July 31, 2010	\$ 25,311	2/28/2031		
Period Ended July 31, 2011	\$ 96,481	2/28/2032		
Period Ended July 31, 2012	\$113,260	2/28/2033		
Period Ended July 31, 2014	\$ 29,399	2/28/2035		
Period Ended July 31, 2015	\$ 33,483	2/28/2036		
Period Ended July 31, 2016	\$ 50,290	2/28/2037		
Tax periods ended July 31, 2012 through 2016 are subject to examination by major taxing authorities.				
There are no interest or tax penalty expenses reflected in the Balance Sheets or Statements of Operations.				

RELATED PARTIES	12 Months Ended Jul. 31, 2016
RELATED PARTIES: RELATED PARTIES	<p data-bbox="630 222 824 239">NOTE 8 - RELATED PARTIES</p> <p data-bbox="630 254 1276 327">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.</p> <p data-bbox="630 342 1276 495">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 years ended July 31, 2016 and 2015. The amount payable to the related party was \$35,486 and \$35,654 at July 31, 2016 and 2015.</p> <p data-bbox="630 510 1276 642">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, 2016 and 2015. Effective July 31, 2013, further interest accrual was waived by the noteholders.</p> <p data-bbox="630 657 1276 751">Two stockholders of the Company advanced a total of \$89,400 to the Company at various times between November 2012 and July 2016. The balances on the advances are \$89,400 and \$74,300 at July 31, 2016 and 2015, respectively. The advances carry no interest.</p>

SUBSEQUENT EVENTS	12 Months Ended Jul. 31, 2016
SUBSEQUENT EVENTS: SUBSEQUENT EVENTS	NOTE 9 - SUBSEQUENT EVENTS The Company has evaluated all subsequent events through October 20, 2016, the date the financial statements were available to be issued. There are no events to report.

ACCOUNTING POLICIES (Policies)	12 Months Ended Jul. 31, 2016
Accounting Policies:	
NATURE OF OPERATIONS	<p>NATURE OF OPERATIONS</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>
REVENUE RECOGNITION	<p>REVENUE RECOGNITION</p> <p>The Company recognizes revenue when product is shipped or picked up by the customer.</p>
ACCOUNTS RECEIVABLE, Policy	<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 and \$4,046 at July 31, 2016 and 2015, respectively.</p>
ADVERTISING AND MARKETING	<p>ADVERTISING AND MARKETING</p> <p>Advertising and marketing costs are charged to operations when incurred. Advertising costs were \$-0- for the years ended July 31, 2016, and 2015.</p>
INVENTORIES	<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>
USE OF ESTIMATES	<p>USE OF ESTIMATES</p> <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>GOING CONCERN</p> <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 July 31, 2016, current liabilities exceed current assets by \$227,723, and total liabilities exceed total assets by \$225,028.</p> <p>The Company is of the opinion that funds being received from installment sales of its service units will provide a certain level of cash flow. 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>

SCHEDULE OF INCOME TAX EXPENSE (BENEFIT) (Tables)	12 Months Ended Jul. 31, 2016			
SCHEDULE OF INCOME TAX EXPENSE (BENEFIT) (Tables):				
Schedule of Income taxes on continuing operations	Income taxes on continuing operations at July 31 include the following:			
	2016		2015	
	-----		-----	
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	A reconciliation of the effective tax rate with the statutory U.S. income tax rate at July 31 is as follows:			
	2016		2015	
	-----		-----	
	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	(9,400)	(34)	(15,700)	(34)
	-----		-----	
Income taxes at statutory rate	\$ (9,400)	(34)%	\$(15,700)	(34)%
	=====		=====	
Schedule of Components of and changes in the net deferred taxes	The components of and changes in the net deferred taxes were as follows:			
	2016		2015	
	-----		-----	
Deferred tax assets:				
Net operating loss carryforwards	\$ 167,700		\$ 145,700	
Allowances for uncollectable accounts	8,600		15,900	
Compensation and miscellaneous	5,300		17,100	
	-----		-----	
Deferred tax assets	181,600		178,700	
	-----		-----	
Valuation Allowance	(181,600)		(178,700)	
	-----		-----	
Net deferred tax assets:	\$ 0		\$ 0	
	=====		=====	
Schedule of Losses that can be carried forward to offset future earnings	The Company has incurred losses that can be carried forward to offset future earnings if conditions of the Internal Revenue Code are met. These losses are as follows:			
	Year of Loss	Amount	Expiration Date	
	-----	-----	-----	
	Period Ended July 31, 2008	\$ 62,107	2/28/2029	
	Period Ended July 31, 2009	\$ 68,766	2/28/2030	
	Period Ended July 31, 2010	\$ 25,311	2/28/2031	
	Period Ended July 31, 2011	\$ 96,481	2/28/2032	
	Period Ended July 31, 2012	\$113,260	2/28/2033	
	Period Ended July 31, 2014	\$ 29,399	2/28/2035	
	Period Ended July 31, 2015	\$ 33,483	2/28/2036	
	Period Ended July 31, 2016	\$ 50,290	2/28/2037	

SIGNIFICANT ACCOUNTING POLICIES (Details) - USD (\$)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
Accounts Receivable Details		
Allowance for doubtful accounts	\$ 0	\$ 4,046
Advertising and Marketing Details		
Advertising costs	0	\$ 0
Going Concern Details		
Current liabilities exceed current assets	227,723	
Total liabilities exceed current assets	\$ 225,028	

NOTES RECEIVABLE (Details) - USD (\$)	Jul. 31, 2016	Jul. 31, 2015
Notes Receivable Details		
Minimum interest rate on notes receivable	6.00%	6.00%
Maximum interest rate on notes receivable	8.00%	8.00%
Allowance for loan losses and uncollectable interest income	\$ 24,493	\$ 42,972

INCOME TAXES ON CONTINUING OPERATIONS (Details) - USD (\$)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
Income taxes on continuing operations		
Details		
Currently payable	\$ 0	\$ 0
Deferred	0	0
Total	\$ 0	\$ 0

RECONCILIATION OF EFFECTIVE TAX RATE (Details) - USD (\$)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
Reconciliation of effective tax rate Details		
Income taxes per statement of operations (Income)	\$ 0	\$ 0
Loss for financial reporting purposes without tax expense or benefit (Income)	(9,400)	(15,700)
Income taxes at statutory rate (Income)	\$ (9,400)	\$ (15,700)

RECONCILIATION OF EFFECTIVE TAX RATE PERCENT (Details)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
Reconciliation of effective tax rate percent Details		
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%)

COMPONENTS OF AND CHANGES IN NET DEFERRED TAXES (Details) - USD (\$)	Jul. 31, 2016	Jul. 31, 2015
Deferred tax assets:		
Net operating loss carryforwards	\$ 167,700	\$ 145,700
Allowances for uncollectable accounts	8,600	15,900
Compensation and miscellaneous	5,300	17,100
Deferred tax assets	181,600	178,700
Valuation Allowance	(181,600)	(178,700)
Net deferred tax assets:	\$ 0	\$ 0

COMPONENTS OF AND CHANGES IN NET DEFERRED TAXES NARRATIVE (Details) - USD (\$)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
Components of and changes in the net deferred taxes (Details)		
Increase in valuation allowance	\$ 2,900	\$ 15,600

LOSSES CARRIED FORWARD TO OFFSET FUTURE EARNINGS AS FOLLOWS (Details)	Jul. 31, 2016 USD (\$)
Losses carried forward to offset future earnings follows:	
Year of Loss July 31, 2008 Expiration Date February 28, 2029	\$ 62,107
Year of Loss July 31, 2009 Expiration Date February 28, 2030	68,766
Year of Loss July 31, 2010 Expiration Date February 28, 2031	25,311
Year of Loss July 31, 2011 Expiration Date February 28, 2032	96,481
Year of Loss July 31, 2012 Expiration Date February 28, 2033	113,260
Year of Loss July 31, 2014 Expiration Date February 28, 2035	29,399
Year of Loss July 31, 2015 Expiration Date February 28, 2036	33,483
Year of Loss July 31, 2016 Expiration Date February 28, 2037	\$ 50,290

RELATED PARTIES (Details) - USD (\$)	12 Months Ended	
	Jul. 31, 2016	Jul. 31, 2015
Related Parties Details		
Commission expense	\$ 0	\$ 0
Accounts payable - stockholders	35,486	35,654
Loan provided by 4 stockholders during the years ended July 31, 2010 through 2012	\$ 62,750	
Interest rate range minimum	8.00%	
Interest rate range maximum	12.00%	
Notes payable - stockholders	\$ 62,750	62,750
Advances by two stockholders between November 2012 and July 2016	89,400	
Advances - stockholders	\$ 89,400	\$ 74,300