Preview XBRL

Document and Entity Information (USD $)	12 Months Ended	
	Jul. 31, 2018	Sep. 30, 2018
Document and Entity Information:		
Entity Registrant Name	Concrete Leveling Systems Inc	
Document Type	10-K	
Document Period End Date	Jul. 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 Public Float	$ 45,054,000	
Entity Filer Category	Smaller Reporting Company	
Document Fiscal Period Focus	FY	
Document Fiscal Year Focus	2018	
Entity Emerging Growth Company	false	
Entity Small Business	true	
Entity Shell Company	false	

Balance Sheets (USD $)	Jul. 31, 2018	Jul. 31, 2017
Current Assets		
Cash in bank	$ 343	
Accounts receivable, net of allowance for doubtful accounts of $0 at July 31, 2018 and 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	23,611	23,688
Prepaid expenses and other current assets		200
Total Current Assets	23,954	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	23,954	26,766
Current Liabilities		
Cash overdraft		20
Accounts payable	16,836	44,420
Accounts payable - stockholders		35,486
Advances - stockholders	187,032	117,000
Notes payable - stockholders	62,750	62,750
Accrued interest - stockholders	15,139	15,139
Other accrued expenses	8,458	16,857

Total Current Liabilities	290,215	291,672
Stockholders' Equity (Deficit)		
Common stock (par value $0.001) 100,000,000 shares authorized: 14,027,834 shares issued and outstanding at July 31, 2018 and 2017	14,027	14,027
Additional paid-in capital	433,209	397,723
Retained (deficit)	(713,497)	(676,656)
Total Stockholders' (Deficit)	(266,261)	(264,906)
Total Liabilities and Stockholders' (Deficit)	$ 23,954	$ 26,766

Balance Sheets (Parenthetical) (USD $)	Jul. 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 (USD $)	12 Months Ended	
	Jul. 31, 2018	Jul. 31, 2017
Statements Of Income		
Parts sales	$ 2,840	$ 743
Cost of Sales	1,821	200
Gross Margin	1,019	543
Expenses		
Selling, general and administration	37,549	41,004
(Loss) from Operations	(36,530)	(40,461)
Other Income (Expense)		
Interest income	723	1,541
Interest expense	(1,034)	(958)
Total Other Income (Expense)	(311)	583
Net (Loss) Before Income Taxes	(36,841)	(39,878)
Provision for Income Taxes		
Net (Loss)	$ (36,841)	$ (39,878)
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' Equity (Deficit) (USD $)	Common Stock	Additional Paid in Capital	Accumulated (Deficit)	Total
Beginning Balance, Amount at Jul. 31, 2016	$ 6,395	$ 405,355	$ (636,778)	$ (225,028)
Beginning Balance, Shares at Jul. 31, 2016	6,395,418			
Issuance of contingent shares to Jericho, Shares	7,632,416			
Issuance of contingent shares to Jericho, Amount	7,632	(7,632)		
Net (Loss)			(39,878)	(39,878)
Ending Balance, Amount at Jul. 31, 2017	14,027	397,723	(676,656)	(264,906)
Ending Balance, Shares at Jul. 31, 2017	14,027,834			
Capital contributed		35,486		35,486
Net (Loss)			(36,841)	(36,841)
Ending Balance, Amount at Jul. 31, 2018	$ 14,027	$ 433,209	$ (713,497)	$ (266,261)

Ending Balance, Shares at Jul. 31, 2018	14,027,834

Statements of Cash Flows (USD $)	12 Months Ended	
	Jul. 31, 2018	Jul. 31, 2017
Cash Flows from Operating Activities		
Net (loss)	$ (36,841)	$ (39,878)
Adjustments to reconcile net (loss) to net cash used in operating activities:		
Loan and interest losses write off	3,508	576
(Increase) in allowances for doubtful accounts and loan losses	(723)	
Decrease in accounts receivable	93	124
(Increase) in interest receivable		(1,140)
Decrease (Increase) in inventory	77	(81)
Decrease in prepaid expenses	200	285
(Decrease) Increase in accounts payable	(27,584)	10,861
(Decrease) Increase in other accrued expenses	(8,399)	1,029
Net cash (used in) operating activities	(69,669)	(28,224)
Cash Flows from Investing Activities		
Payments on notes receivable		500
Net cash (used in) investing activities		500
Cash Flows from Financing Activities		
Advances from stockholders	70,032	27,600
Net cash (used in) financing activities	70,032	27,600
Net (decrease) in cash	363	(124)
Cash and equivalents - beginning	(20)	104
Cash and equivalents (Cash overdraft) - ending	343	(20)
Supplemental Disclosure of Cash Flows Information		
Interest	1,034	958
Income Taxes		

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	12 Months Ended
	Jul. 31, 2018
Notes to Financial Statements	
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 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, 2018), the Company's Chief Executive Officer will cancel all but 523,000 shares of common stock held (2,951,667 shares as of July 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 July 31, 2018). On August 13, 2018, the agreement with Jericho was amended to provide that the Chief Executive Officer would retain an additional 27,000 shares of common stock (total of 550,000) on the closing and that the Anti-dilution Right was eliminated.

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

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

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, 2018 and 2017.

Advertising and Marketing

Advertising and marketing costs are charged to operations when incurred. Advertising costs were $-0- for the years ended July 31, 2018, and 2017.

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 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.

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, 2018, current liabilities exceed current assets by $266,261, and total liabilities exceed total assets by $266,261.

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	12 Months Ended Jul. 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 PRONOUNCEMENTS	12 Months Ended Jul. 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 beginning after December 15, 2017 including interim periods within that reporting period.

The Company will adopt this new standard effective for the year ending July 31, 2019, including interim periods within that reporting period, and 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 performance 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

The Company believes the effect on the current accounting policies will be immaterial as the current accounting for revenue from our customer contracts does not materially differ from the new standard.

NOTES RECEIVABLE	12 Months Ended
	Jul. 31, 2018
Notes to Financial Statements	
NOTE 4 - NOTES RECEIVABLE	On January 31, 2018, the balance of the note and interest receivable totaling $2,857 were written off as uncollectable. On July 31, 2017, the balance of the note receivable was $26,447, the interest rate was 6.00% and was due in monthly payments through April 2026. 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.

INCOME TAXES	12 Months Ended
	Jul. 31, 2018
Notes to Financial Statements	
NOTE 5 - 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, 2018, the Company had net operating loss carry forwards of approximately $555,239 that may be available to reduce future years' taxable income in varying amounts through 2038. 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 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, 2018	July 31, 2017
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, 2018		July 31, 2017	
	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	(7,700)	(21)	(13,400)	(34)
Income taxes at statutory rate	$ (7,700)	(21)%	$ (13,400)	(34)%

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

Deferred tax assets:

	July 31, 2018	July 31, 2017
Net operating loss carryforwards	$ 116,600	$ 181,400
Allowances for uncollectable accounts	0	8,800
Compensation and miscellaneous	3,200	5,300
Deferred tax assets	119,800	195,500
Valuation Allowance	(119,800)	(195,500)
Net deferred tax assets:	$ 0	$ 0

Tax periods ended July 31, 2014 through 2018 are subject to examination by major taxing authorities.

RELATED PARTIES	12 Months Ended Jul. 31, 2018
Notes to Financial Statements	
NOTE 6 - 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, 2018 and 2017. The amount payable to the related party was $0 and $35,486 at July 31, 2018 and 2017.

	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, 2018 and 2017. Effective July 31, 2013, further interest accrual was waived by the noteholders. One of the Company's stockholders and a company owned by the stockholder advanced a total of $119,666 to the Company at various times between November 2012 and July 2018. The balances on the advances are $119,666 and $117,000 at July 31, 2018 and 2017, respectively. The advances carry no interest. Another stockholder of the Company paid invoices of the Company totaling $67,366 during the year ended July 31, 2018. This amount is still owed to the stockholder at July 31, 2018.

SUBSEQUENT EVENTS	12 Months Ended
	Jul. 31, 2018
Notes to Financial Statements	
NOTE 7 - SUBSEQUENT EVENTS	The Company has evaluated all subsequent events through October 25, 2018, the date the financial statements were available to be issued. On August 19, 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"). VegasWinners, 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 is contingent on several factors, including the making of a loan of $300,000 to VegasWinners, Inc., 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. All of the issued and outstanding shares of VegasWinners, Inc will be acquired from, Wayne Allyn Root ("Root"), of Las Vegas, Nevada, the sole shareholder of VegasWinners, Inc., in exchange for 5 shares of Jericho. Upon the closing of the Jericho/VegasWinners Transaction, the Company will issue to Root, 300,000 shares of the Company's common stock in exchange for Root's 5 common shares of Jericho. Root is the Chief Executive Officer and President of Vegas Winners, Inc. and has entered into a three year employment agreement with VegasWinners, Inc. In connection with acquisition of VegasWinners, Inc., Jericho has entered into a three year Employment Agreement with Root, which provides that upon the closing of the Jericho VegasWinners Transaction, and the closing of the Registrants acquisition of Jericho, Root will become the Senior Vice President of Marketing, Media, Entertainment and Communications for Jericho.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)	12 Months Ended
	Jul. 31, 2018
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, 2018), the Company's Chief Executive Officer will cancel all but 523,000 shares of common stock held (2,951,667 shares as of July 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 July 31, 2018). On August 13, 2018, the agreement with Jericho was amended to provide that the Chief Executive Officer would retain an additional 27,000 shares of common stock (total of 550,000) on the closing and that the Anti-dilution Right was eliminated. 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	The Company recognizes revenue when product is shipped or picked up by the customer.
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, 2018 and 2017.
Advertising and Marketing	Advertising and marketing costs are charged to operations when incurred. Advertising costs were $-0- for the years ended July 31, 2018, and 2017.
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 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.
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, 2018, current liabilities exceed current assets by $266,261, and total liabilities exceed total assets by $266,261. 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, 2018
Income Taxes Tables	
Schedule of income taxes on continuing operations	<table><tr><td></td><td>July 31, 2018</td><td>July 31, 2017</td></tr><tr><td>Currently payable</td><td>$ 0</td><td>$ 0</td></tr><tr><td>Deferred</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>$ 0</td><td>$ 0</td></tr></table>
Schedule of reconciliation of the effective tax rate with the statutory U.S. income tax	<table><tr><td></td><td colspan="2">July 31, 2018</td><td colspan="2">July 31, 2017</td></tr><tr><td></td><td>Income</td><td>% of Pretax Amount</td><td>Income</td><td>% of Pretax Amount</td></tr><tr><td>Income taxes per statement of operations</td><td>$ 0</td><td>0%</td><td>$ 0</td><td>0%</td></tr><tr><td>Loss for financial reporting purposes without tax expense or benefit</td><td>(7,700)</td><td>(21)</td><td>(13,400)</td><td>(34)</td></tr><tr><td>Income taxes at statutory rate</td><td>$ (7,700)</td><td>(21)%</td><td>$ (13,400)</td><td>(34)%</td></tr></table>
Schedule of components of and changes in the net deferred taxes	<table><tr><td></td><td>July 31, 2018</td><td>July 31, 2017</td></tr><tr><td>Net operating loss carryforwards</td><td>$ 116,600</td><td>$ 181,400</td></tr><tr><td>Allowances for uncollectable accounts</td><td>0</td><td>8,800</td></tr><tr><td>Compensation and miscellaneous</td><td>3,200</td><td>5,300</td></tr><tr><td>Deferred tax assets</td><td>119,800</td><td>195,500</td></tr><tr><td>Valuation Allowance</td><td>(119,800)</td><td>(195,500)</td></tr><tr><td>Net deferred tax assets:</td><td>$ 0</td><td>$ 0</td></tr></table>

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) (USD $)	12 Months Ended		12 Months Ended				1 Months Ended	
	Jul. 31, 2018	Jul. 31, 2017	Jul. 31, 2018 Jericho [Member]	Jul. 31, 2017 Jericho [Member]	Mar. 24, 2017 Jericho [Member]	Jul. 31, 2018 President [Member]	Mar. 24, 2017 Chief Executive Officer [Member]	Aug. 13 2018 Chief Executi Officer [Membe
Date of acquisition agreement	Mar. 24, 2017							
Common stock shares issued	14,027,834	14,027,834		481,000	7,151,416			27,0
Common stock held						879,167		550,0
Business acquisition, remaining common stock held, number of shares							523,000	
Non-dilution period							18 months	
Ownership percentage							4.99%	
Advertising and marketing costs	$ 0	$ 0						
Current liabilities exceeding current assets	266,261							
Total liabilities exceed current assets	$ 266,261							
Significant accounting policies description			On February 25, 2018, Jericho identified the acquisition of 50% interests in two LLCs (the					

“LLCs”).

NOTES RECEIVABLE (Details Narrative) (USD $)	1 Months Ended	12 Months Ended	
	Jan. 31, 2018	Jul. 31, 2018	Jul. 31, 2017
Notes Receivable			
Note and interest receivable	$ 2,857		
Balance of the note receivable			26,447
Interest rate		6.00%	
Due date description		April 2026	
Allowance for loan losses and uncollectable interest income			$ 25,069

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

INCOME TAXES (Details 1) (USD $)	12 Months Ended	
	Jul. 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	(7,700)	(13,400)
Income taxes at statutory rate	$ (7,700)	$ (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)	(21.00%)	(34.00%)
Income taxes at statutory rate (% of Pretax Amount)	(21.00%)	(34.00%)

INCOME TAXES (Details 2) (USD $)	Jul. 31, 2018	Jul. 31, 2017
Income Taxes Details 2		
Net operating loss carryforwards	$ 116,600	$ 181,400
Allowances for uncollectable accounts	0	8,800
Compensation and miscellaneous	3,200	5,300
Deferred tax assets	119,800	195,500
Valuation Allowance	119,800	(195,500)
Net deferred tax assets:	$ 0	$ 0

INCOME TAXES (Details Narrative) (USD $)	12 Months Ended
	Jul. 31, 2018
Income Taxes Details	
Net operating loss carry forwards	$ 555,239
Income tax expiration future years	2038

RELATED PARTIES (Details Narrative) (USD $)	12 Months Ended	
	Jul. 31, 2018	Jul. 31, 2017
Commission expense	$ 0	$ 0
Accounts payable - stockholders		35,486
Notes payable - stockholders	62,750	62,750
Advances - stockholders	187,032	117,000
Minimum [Member]		
Interest rate	8.00%	
Maximum [Member]		
Interest rate	12.00%	
Stockholders [Member]		
Expenses paid by related party	67,366	
Stockholders [Member] | November 2012 and April 2018 [Member]		

Advances - stockholders	119,666	117,000
Number of stockholders	2	
Stockholders [Member] | July 31, 2010 through 2012 [Member]		
Notes payable - stockholders	$ 62,750	$ 62,750
Number of stockholders	4	

SUBSEQUENT EVENTS (Details Narrative) (Subsequent Event [Member], USD $)	1 Months Ended		1 Months Ended
	Oct. 18, 2018 Vegas Winners, Inc. [Member]	Aug. 19, 2018 Vegas Winners, Inc. [Member]	Aug. 19, 2018 Wayne Allyn Roota [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		
Shares issuable under acquisition by Jericho		5	
Business acquisition equity interest issued or issuable			300,000
Term of employment agreement with Vegas Winners			3 years