Preview XBRL

Document and Entity Information (USD $)	12 Months Ended		
	Jul. 31, 2017	Oct. 30, 2017	Jan. 31, 2017
Document and Entity Information:			
Entity Registrant Name	Concrete Leveling Systems Inc		
Document Type	10-K		
Document Period End Date	Jul. 31, 2017		
Trading Symbol	clev		
Amendment Flag	false		
Entity Central Index Key	0001414382		
Current Fiscal Year End Date	--07-31		
Entity Common Stock, Shares Outstanding		14,027,834	
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	2017		
Document Fiscal Period Focus	FY		
Entity Public Float			$ 14,069,920

Balance Sheets (USD $)	Jul. 31, 2017	Jul. 31, 2016
Current Assets		
Cash in bank		$ 104
Accounts receivable, net of allowance for doubtful accounts of $0 at July 31, 2017 and 2016	93	217
Current portion of notes receivable, net of allowance for loan losses of $4,078 and $2,391 at July 31, 2017 and 2016		
Interest receivable, net of collectability allowance of $1,267 and $242 at July 31, 2017 and 2016	141	26
Inventory	23,688	23,607
Prepaid expenses and other current assets	200	485
Total Current Assets	24,122	24,439
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 and $21,860 at July 31, 2017 and 2016	2,644	2,695
Total Assets	26,766	27,134
Current Liabilities		
Cash overdraft	20	
Accounts payable	44,420	33,559
Accounts payable - stockholders	35,486	35,486
Advances - stockholders	117,000	89,400
Notes payable - stockholders	62,750	62,750
Accrued interest - stockholders	15,139	15,139
Other accrued expenses	16,857	15,828
Total Current Liabilities	291,672	252,162
Stockholders' Equity (Deficit)		
Common stock (par value $0.001) 100,000,000 shares authorized: 14,027,834 shares issued and outstanding at July 31, 2017, 6,395,418 shares issued and outstanding at July 31, 2016	14,027	6,395
Additional paid-in capital	397,723	405,355
Retained (deficit)	(676,656)	(636,778)
Total Stockholders' (Deficit)	(264,906)	(225,028)

Total Liabilities and Stockholders' (Deficit)	$ 26,766	$ 27,134

Balance Sheets (Parenthetical) (USD $)	Jul. 31, 2017	Jul. 31, 2016
Balance Sheets		
Allowance for doubtful accounts		
Allowance loan losses	4,078	2,391
Interest receivable collectability allowance	1,267	242
Notes receivable and allowance for loan losses	$ 19,724	$ 21,860
Common Stock, par value	$ 0.001	$ 0.001
Common Stock, shares authorized	100,000,000	100,000,000
Common Stock, shares issued	14,027,834	6,395,418
Common Stock, shares outstanding	14,027,834	6,395,418

Statements of Income (USD $)	12 Months Ended	
	Jul. 31, 2017	Jul. 31, 2016
Statements Of Income		
Parts sales	$ 743	$ 3,620
Cost of Sales	200	2,744
Gross Margin	543	876
Expenses		
Selling, general and administrative	41,004	29,075
(Loss) from Operations	(40,461)	(28,199)
Other Income (Expense)		
Interest income	1,541	1,391
Interest expense	(958)	(957)
Total Other Income (Expense)	583	434
Net (Loss) Before Income Taxes	(39,878)	(27,765)
Provision for Income Taxes		
Net (Loss)	$ (39,878)	$ (27,765)
Net (Loss) per Share - Basic and Fully Diluted	$ (0.01)	$ 0.00
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, 2015	$ 6,395	$ 405,355	$ (609,013)	$ (197,263)
Beginning Balance, Shares at Jul. 31, 2015	6,395,418			
Net loss			(27,765)	(27,765)
Ending 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			

Statements of Cash Flows (USD $)	12 Months Ended	
	Jul. 31, 2017	Jul. 31, 2016
Statements Of Cash Flows		
Net (loss)	$ (39,878)	$ (27,765)
Adjustments to reconcile net (loss) to net cash used in operating activities:		
Allowance for loan losses	(449)	(14,799)
Allowance for doubtful accounts		(4,046)
Allowance for uncollectable interest	1,025	(3,680)
Decrease in accounts receivable	124	4,278
(Increase) Decrease in interest receivable	(1,140)	8,803
(Increase) Decrease in inventory	(81)	529
Decrease (Increase) in prepaid expenses	285	(133)
Increase (Decrease) in accounts payable	10,861	(2,926)
Increase in other accrued expenses	1,029	3,478
Net cash (used in) operating activities	(28,224)	(36,261)
Cash Flows from Investing Activities		
Payments on notes receivable	500	21,149
Cash Flows from Financing Activities		
Advances from stockholders	27,600	15,100

Net (decrease) in cash	(124)	(12)
Cash and equivalents - beginning	104	116
Cash and equivalents - ending	(20)	104
Supplemental Disclosure of Cash Flows Information		
Interest	958	957
Income Taxes		

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	12 Months Ended Jul. 31, 2017
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 September 24, 2017, 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. As of July 31, 2017, no acquisition has been identified in accordance with the agreement and the shares issued to Jericho are still contingent on the terms of the agreement. In July 2017, an additional 481,000 shares were issued to shareholders of Jericho under the same contingencies as the original shares. 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 until March 1, 2018.

Upon the successful completion of an acquisition of an entity or business opportunity, the Company's Presidentwill cancel all shares of common stock held (879,167 shares as of July 31, 2017), the Company's Chief Executive Officer will cancel all but 424,000 shares of common stock held (2,951,667 shares as of July 31, 2017), 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, 2017).

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 basicweighted 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 July 31, 2017 and 2016.

Advertising and Marketing

Advertising and marketing costs are charged to operations when incurred. Advertising costs were $-0- for the years ended July 31, 2017, and 2016.

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.

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 July 31, 2017, current liabilities exceed current assets by $267,550, and total liabilities exceed total assets by $264,906.

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.

FAIR VALUE OF FINANCIAL INSTRUMENTS	12 Months Ended Jul. 31, 2017
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 PROCEDURES	12 Months Ended Jul. 31, 2017
Notes to Financial Statements	
NOTE 3 - NEW ACCOUNTING PROCEDURES	There are no new accounting procedures that impact the Company.

PROPERTY, PLANT, AND EQUIPMENT	12 Months Ended Jul. 31, 2017
Notes to Financial Statements	
NOTE 4 - 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.

NOTES RECEIVABLE	12 Months Ended Jul. 31, 2017
Notes to Financial Statements	
NOTE 5 - NOTES RECEIVABLE	Interest rates on notes receivable are 6.00% and are due in April 2026. 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 $23,802 and $24,493 at July 31, 2017 and 2016 respectively.

OPERATING SEGMENT	12 Months Ended Jul. 31, 2017
Notes to Financial Statements	
NOTE 6 - OPERATING SEGMENT	The Company operates in one reportable segment, concrete leveling systems sales.

INCOME TAXES	12 Months Ended Jul. 31, 2017
Notes to Financial Statements	
NOTE 7 - INCOME TAXES	

Income taxes on continuing operations at July 31 include the following:

	2017	2016
Currently payable	$ -	$ -
Deferred	-	-
Total	$ -	$ -

A reconciliation of the effective tax rate with the statutory U.S. income tax rate at July 31 is as follows:

	2017		2016	
	Income	% of Pretax Amount	Income	% of Pretax Amount
Income taxes per statement of operations	$ -	-%	$ -	-%
Loss for financial reporting purposes without tax expense or benefit	(13,400)	(34)	(9,400)	(34)
Income taxes at statutory rate	$ (13,400)	(34)%	$ (9,400)	(34)%

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

Deferred tax assets:

	2017	2016
Net operating loss carryforwards	$ 181,400	$ 167,700
Allowances for uncollectable accounts	8,800	8,600
Compensation and miscellaneous	5,300	5,300
Deferred tax assets	195,500	181,600
Valuation Allowance	(195,500)	(181,600)
Net deferred tax assets:	$ -	$ -

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, 2017 or 2016 due to a valuation allowance, which increased by $13,900 and $2,900 in 2017 and 2016, 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
Period Ended July 31, 2017	$ 39,301	2/28/2038

Tax periods ended July 31, 2013 through 2017 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, 2017

Notes to Financial Statements

NOTE 8 - 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 years ended July 31, 2017 and 2016. The amount payable to the related party was $35,486 at July 31, 2017 and 2016.

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, 2017 and 2016. Effective July 31, 2013, further interest accrual was waived by the noteholders.

Two stockholders of the Company advanced a total of $117,000 to the Company at various times between November 2012 and July 2017. The balances on the advances are $117,000 and $89,400 at July 31, 2017 and 2016, respectively. The advances carry no interest.

SUBSEQUENT EVENTS

12 Months Ended
Jul. 31, 2017

Notes to Financial Statements

NOTE 9 - SUBSEQUENT EVENTS

The Company has evaluated all subsequent events through November 8, 2017, the date the financial statements were available to be issued. There are no events to report.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)

12 Months Ended
Jul. 31, 2017

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 September 24, 2017, 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. As of July 31, 2017, no acquisition has been identified in accordance with the agreement and the shares issued to Jericho are still contingent on the terms of the agreement.In July 2017, an additional 481,000 shares were issued to shareholders of Jericho under the same contingencies as the original shares. On September 22, 2017, the Company and Jericho mutually agreed to extend the performance requirement until December 24, 2017.

Upon the successful completion of an acquisition of an entity or business opportunity, the Company's Presidentwill cancel all shares of common stock held (879,167 shares as of July 31, 2017), the Company's Chief Executive Officer will cancel all but 424,000 shares of common stock held (2,951,667 shares as of July 31, 2017), 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, 2017).

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 basicweighted 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 July 31, 2017 and 2016.
Advertising and Marketing	Advertising and marketing costs are charged to operations when incurred. Advertising costs were $-0- for the years ended July 31, 2017, and 2016.
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.
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 July 31, 2017, current liabilities exceed current assets by $267,550, and total liabilities exceed total assets by $264,906. 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.

INCOME TAXES (Tables)	12 Months Ended Jul. 31, 2017		
Income Taxes Tables			
Schedule of Income taxes on continuing operations		2017	2016
	Currently payable	$ -	$ -
	Deferred	-	-
	Total	$ -	$ -

Schedule of Reconciliation of the effective tax rate with the statutory U.S. income tax		2017		2016	
		Income	% of Pretax Amount	Income	% of Pretax Amount
	Income taxes per statement of operations	$ -	-%	$ -	-%
	Loss for financial reporting purposes without tax expense or benefit	(13,400)	(34)	(9,400)	(34)
	Income taxes at statutory rate	$ (13,400)	(34)%	$ (9,400)	(34)%

Schedule of Components of and changes in the net deferred taxes		2017	2016
	Net operating loss carryforwards	$ 181,400	$ 167,700
	Allowances for uncollectable accounts	8,800	8,600
	Compensation and miscellaneous	5,300	5,300
	Deferred tax assets	195,500	181,600
	Valuation Allowance	(195,500)	(181,600)
	Net deferred tax assets:	$ -	$ -

Schedule of Losses that can be carried forward to offset future earnings	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
	Period Ended July 31, 2017	$ 39,301	2/28/2038

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) (USD $)	12 Months Ended		1 Months Ended						
	Jul. 31, 2017	Jul. 31, 2016	Mar. 24, 2017 CEO [Member]	Jul. 31, 2017 CEO [Member]	Jul. 31, 2017 Secretary [Member]	Mar. 24, 2017 Secretary [Member]	Jul. 31, 2017 President [Member]	Jul. 31, 2017 Jericho [Member]	Mar. 24, 2 Jerich [Memb
Date of acquisition agreement	Mar. 24, 2017								
Issued Jericho common stock shares in exchange for outstanding common stock of Jericho								481,000	7,151
Common stock held			424,000	2,951,667	185,000	45,000	879,167		
Non-dilution			18 months						
Ownership percentage			4.99%						
Allowance for doubtful accounts									
Advertising and Marketing Details									
Advertising costs									
Going Concern Details									
Current liabilities exceed current assets	267,550								
Total liabilities exceed current assets	$ 264,906								

NOTES RECEIVABLE (Details Narrative) (USD $)	12 Months Ended	
	Jul. 31, 2017	Jul. 31, 2016
Notes Receivable Details Narrative		
Maximum interest rate on notes receivable	6.00%	6.00%
Due date description	April 2026	
Allowance for loan losses and uncollectable interest income	$ 23,802	$ 24,493

INCOME TAXES (Details) (USD $)	12 Months Ended	
	Jul. 31, 2017	Jul. 31, 2016
Income Taxes Details		
Currently payable		
Deferred		
Total		

INCOME TAXES (Details 1) (USD	12 Months Ended

$)	Jul. 31, 2017	Jul. 31, 2016
Income Taxes Details 1		
Income taxes per statement of operations (Income)		
Loss for financial reporting purposes without tax expense or benefit (Income)	(13,400)	(9,400)
Income taxes at statutory rate (Income)	$ (13,400)	$ (9,400)
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 $)	Jul. 31, 2017	Jul. 31, 2016
Income Taxes Details 2		
Net operating loss carryforwards	$ 181,400	$ 167,700
Allowances for uncollectable accounts	8,800	8,600
Compensation and miscellaneous	5,300	5,300
Deferred tax assets	195,500	181,600
Valuation Allowance	(195,500)	(181,600)
Net deferred tax assets:		

INCOME TAXES (Details 3) (USD $)	Jul. 31, 2017
Income Taxes Details 3	
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
Year of Loss July 31, 2016 Expiration Date February 28, 2038	$ 39,301

INCOME TAXES (Details Narrative) (USD $)	12 Months Ended	
	Jul. 31, 2017	Jul. 31, 2016
Income Taxes Details Narrative		
Increase in valuation allowance	$ 13,900	$ 2,900

RELATED PARTIES (Details Narrative) (USD $)	12 Months Ended	
	Jul. 31, 2017	Jul. 31, 2016
Commission expense	$ 0	$ 0
Accounts payable - stockholders	35,486	35,486
Loan provided by 4 stockholders during the years ended July 31, 2010 through 2012	62,750	
Notes payable - stockholders	62,750	62,750
Advances by two stockholders between November 2012 and July 2017	117,000	
Advances - stockholders	$ 117,000	$ 89,400
Minimum [Member]		
Interest rate	8.00%	
Maximum [Member]		
Interest rate	12.00%	