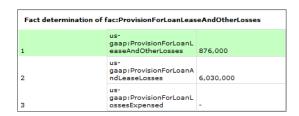
Moss Adams

Banner Corporation

http://www.sec.gov/Archives/edgar/data/946673/000094667317000003/0000946673-17-000003-index.htm

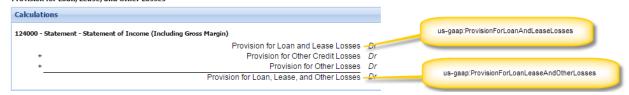
The ERROR is that these two concepts contradict one another.



Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE that the first concept because the second concept is PART OF the first concept which is the WHOLE.

http://xbrlview.fasb.org/yeti/resources/yeti-

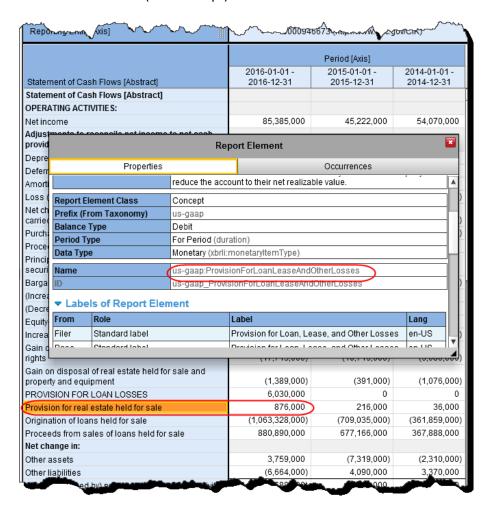
 $\underline{gwt/Yeti.jsp\#tax^{(id^{2}162*v^{5}017)!con^{(id^{2}3576951)!net^{(a^{2}3214*l^{2}777)!lang^{(code^{2}en-us)!path^{(wc)!rg^{(rg^{2}32*p^{2}12)}}} \underline{Provision for Loan, Lease, and Other Losses}$



Income statement: (second concept)

and the same of th			
Income Statement [Abstract]	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]	us-gaap:ProvisionForLoanAndLeaseLosses		
INTEREST INCOME:			
Loans receivable	359,612,000	237,292,0	177,541,000
Mortgage-backed securities	19,328,000	9 2,000	5,779,000
Securities and cash equivalents	12,537,000	8,092,000	7,341,000
Total interest income	391,477,00	254,433,000	190,661,000
INTEREST EXPENSE:			
Deposits	11,105,000	8,385,000	7,578,000
FHLB advances	953,000	311,000	125,000
Other borrowings	310,000	211,000	172,000
Junior subordinated debentures	4,040,000	3,247,000	2,914,000
otal interest expense	16,408,000	12,154,000	10,789,000
Net interest income before provision for loan losses	375,069,000	242,279,000	179,872,000
PROVISION FOR LOAN LOSSES	6,030,000	0	0
Net interest income	369,039,000	242,279,000	179,872,000
NON-INTEREST INCOME			
Deposit fees and other service charges	49,156,000	40,607,000	30,553,000
Mortgage banking operations	25,552,000	17,720,000	10,249,000
Bank Owned Life Insurance Income	4,538,000	2,497,000	1,809,000
Miscellaneous	6,001,000	2,821,000	1,885,000
-	85,247.0	The Party Name of Street, or other Persons.	

Cash flow statement (first concept):



FNB Bancorp/CA/

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1163199/000101905617000260/0001019056-17-000260-index.htm}{}$

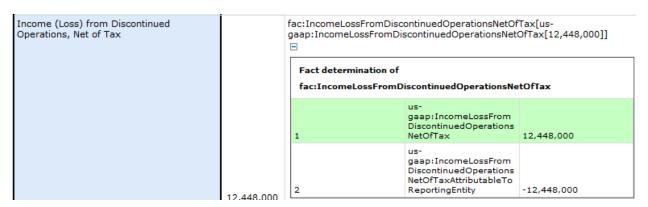
This filer is using an "other comprehensive income" concept to represent a "comprehensive income" line item. Common mistake, but definitely an error:

	Period [Avis]		
	us-gaap:OtherComprehensiveIncomeLossNetOfTax		
Statement of Comprehensive Income [Abstract]	2010 12 01		
Statement of Comprehensive Income [Abstract]			
Net earnings	10,5	8,197,000	9,409,000
Other comprehensive income:			
Unrealized holding gain (loss) on available-for-sale securities net of tax (expense) benefit of \$ (120), \$(2,020), and \$3,560	828,000)	173,000	2,905,000
Reclassification adjustment for gains recognized on available-for- sale securities sold, net of tax expense of \$139, \$57 and \$133	(259,000)	(200,000)	(81,000)
Total other comprehensive (loss) earnings	(3,087,000)	(27,000)	2,824,000
Total comprehensive earnings	7,414,000	8,170,000	12,233,000

Galena Biopharma, Inc.

http://www.sec.gov/Archives/edgar/data/1390478/000139047817000020/0001390478-17-000020-index.htm

This filer reports conflicting/contradictory facts for with these two concepts relating to income (loss) from discontinued operations:

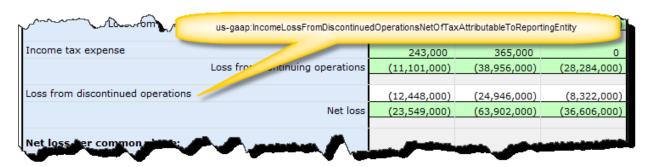


Per the US GAAP XBRL Taxonomy, this is the relation between the two concepts. It makes no sense both of these concepts, both CREDITS, be of opposite polarity and there be no income (loss) from discontinued operations attributable to noncontrolling interest which would explain the difference:

 $\frac{\text{http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp\#tax^(id^161*v^5016)!con^(id^3552231)!net^(a^3190*l^772)!lang^(code^enus)!path^(g^92625*p^0 0 1 1 1 2)!rg^(rg^32*p^12)}{\text{http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax^(id^161*v^5016)!con^(id^3552231)!net^(a^3190*l^772)!lang^(code^enus)!path^(g^92625*p^0 0 1 1 1 2)!rg^(rg^32*p^12)}$



ON the income statement this concept was used (fact is NEGATIVE):





On the cash flow statement the other concept was used, also a CREDIT, entered as a positive value:

my my	- manual		
Obstance of Cook Flower (Abstract)	2016-01-01 -	2015-01-01	2014
Statement of Cash Flows [Abstract]	2016-12-31	2015-12-31	2014
Statement of Cash Flows [Abstract]			
Cash flows from operating activities:			
Net loss	(11,101,000)	(38,956,000)	(2
Fact Characteristic	cs and Properties		•
Properties	Occurrences		
Characteristic, trait or fact	Value of characteristic, trait, or fact		
Reporting Entity	0001390478 (http://www.sec.gov/CIK)		
Period [Axis]	2016-01-01 - 2016-12-31		
○ Concept	Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest		
Name (From Taxonomy)	IncomeLossFromDiscontinuedOperationsNetOfTax		
Prefix (From Taxonomy)	us-qaap		
Balance Type	Credit		
Period Type	For Period (duration)		
Data Type	Monetary		
Fact Value (12448000		
Net cash used in continuing operating activities	(33,230,000)	(38,802,000)	(3
Net loss from discontinued operations	(12,448,000)	(24,946,000)	
Loss on sale of commercial assets	(12,446,000)	4,549,000	
Impairment charge from classification of assets held	·	4,545,000	
for sale	0	8,071,000	
Changes in operating assets and liabilities attributable to discontinued operations	763,000	2,968,000	
Net cash used in discontinued operating activities		(9,358,000)	
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UNITED SECURITY BANCSHARES

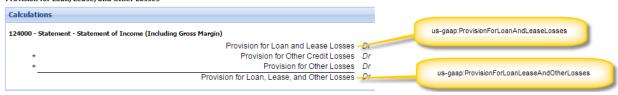
http://www.sec.gov/Archives/edgar/data/1137547/000113754717000008/0001137547-17-000008-index.htm

The ERROR is that these two concepts contradict one another.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses			
1	us- gaap:ProvisionForLoanL easeAndOtherLosses	21,000	
2	us- gaap:ProvisionForLoanA ndLeaseLosses	-21,000	
3	us- gaap:ProvisionForLoanL ossesExpensed	-	

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE that the first concept because the second concept is PART OF the first concept which is the WHOLE.

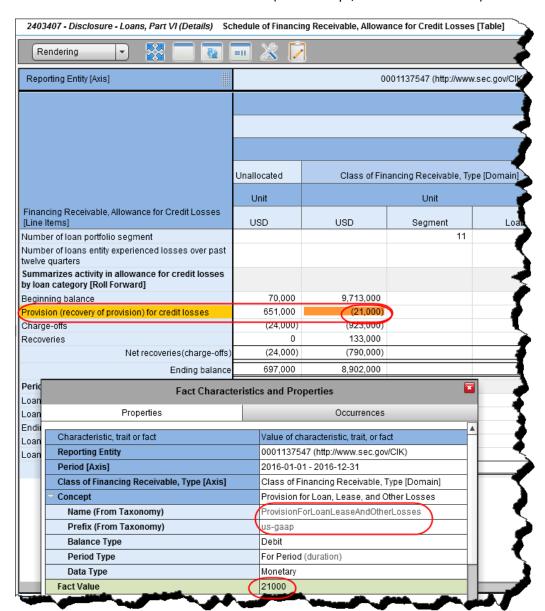
http://xbrlview.fasb.org/yeti/resources/yeti-



Income statement: (second concept, entered as NEGATIVE)

Interest Expense	us-gaap:ProvisionForLoanAndLeaseLosses		
Interest on deposits	1,107,000	1,000,000	1,104,000
Interest on other borrowings	242,000	225,000	241,000
Total interest expense	1.400,000	1,281,000	1,345,000
	and the same of th		
Net Interest Income Before Recovery of Provision for Credit Losses	28,064,000	26,129,000	23,617,000
Recovery of Provision for Credit Losses	(21,000)	(41,000)	(845,000)
Net Interest Income after Recovery of Provision for Credit Losses	28,085,000	26,170,000	24,462,000
Noninterest Income			
Customer service fees	3,792,000	3,620,000	3,473,000
Increase in cash surrender value of bank owned life insurance	530,000	519,000	514,000
Loss on fair value of financial liability	(518,000)	(73,000)	(102,000)
Gains a redemotion of IR subordinated debentures		78,000	0

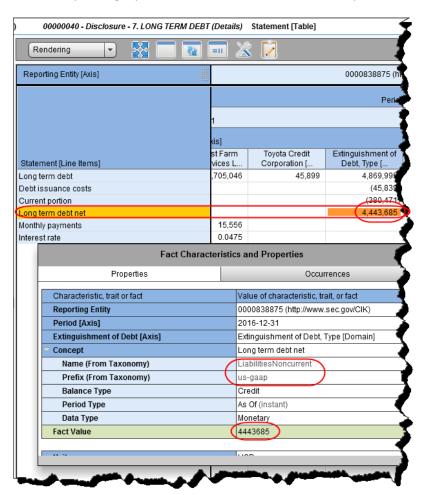
Roll forward of allowance for credit losses: (first concept, entered as POSITIVE)



WILLAMETTE VALLEY VINEYARDS INC

http://www.sec.gov/Archives/edgar/data/838875/000165495417002343/0001654954-17-002343-index.htm

The concept "us-gaap:LiabilitiesNoncurrent" is used to represent the line item "Long term debt net":



Further, on the balance sheet, the correct concept is used. Note that the values above and below are the same:

