

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.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	876,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	6,030,000
3	us-gaap:ProvisionForLoanLossesExpensed	-

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 than the first concept because the second concept is PART OF the first concept which is the WHOLE.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~162*v~5017\)!con~\(id~3576951\)!net~\(a~3214*I~777\)!lang~\(code~en-us\)!path~\(wc\)!rg~\(rg~32*p~12](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~162*v~5017)!con~(id~3576951)!net~(a~3214*I~777)!lang~(code~en-us)!path~(wc)!rg~(rg~32*p~12)

Provision for Loan, Lease, and Other Losses

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Provision for Loan and Lease Losses <i>Dr</i>
+	Provision for Other Credit Losses <i>Dr</i>
+	Provision for Other Losses <i>Dr</i>
	Provision for Loan, Lease, and Other Losses <i>Dr</i>

us-gaap:ProvisionForLoanAndLeaseLosses

us-gaap:ProvisionForLoanLeaseAndOtherLosses

Income statement: (second concept)

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	237,292,000	177,541,000
Mortgage-backed securities	19,328,000	9,000,000	5,779,000
Securities and cash equivalents	12,537,000	8,092,000	7,341,000
Total interest income	391,477,000	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
Total 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
Total non-interest income	85,247,000	63,645,000	43,496,000

Cash flow statement (first concept):

Reporting Entity [Axis]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Cash Flows [Abstract]			
Statement of Cash Flows [Abstract]			
OPERATING ACTIVITIES:			
Net income	85,385,000	45,222,000	54,070,000
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization			
Deferred income taxes			
Amortization of intangible assets			
Loss on disposal of property and equipment			
Net change in accounts receivable			
Purchases of property and equipment			
Proceeds from sales of property and equipment			
Principal payments on debt			
Security investments			
Bargain purchase of equity securities			
(Increase) decrease in prepaid expenses			
Equity investments			
Increase (decrease) in other assets			
Gain on disposal of real estate held for sale and property and equipment	(1,389,000)	(391,000)	(1,076,000)
PROVISION FOR LOAN LOSSES	6,030,000	0	0
Provision for real estate held for sale	876,000	216,000	36,000
Origination of loans held for sale	(1,063,328,000)	(709,035,000)	(361,859,000)
Proceeds from sales of loans held for sale	880,890,000	677,166,000	367,888,000
Net change in:			
Other assets	3,759,000	(7,319,000)	(2,310,000)
Other liabilities	(6,664,000)	4,090,000	3,370,000

Report Element			
Properties	Occurrences		
reduce the account to their net realizable value.			
Report Element Class	Concept		
Prefix (From Taxonomy)	us-gaap		
Balance Type	Debit		
Period Type	For Period (duration)		
Data Type	Monetary (xbrli:monetaryItemType)		
Name	us-gaap:ProvisionForLoanLeaseAndOtherLosses		
ID	us-gaap_ProvisionForLoanLeaseAndOtherLosses		
Labels of Report Element			
From	Role	Label	Lang
Filer	Standard label	Provision for Loan, Lease, and Other Losses	en-US
Reporter	Standard label	Provision for Loan, Lease, and Other Losses	en-US

FNB Bancorp/CA/

<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:

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2018 12 31	2018 12 31	2017 12 31
Statement of Comprehensive Income [Abstract]			
Net earnings	10,560,000	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:

Income (Loss) from Discontinued Operations, Net of Tax	12,448,000	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax[12,448,000]] ☐ Fact determination of fac:IncomeLossFromDiscontinuedOperationsNetOfTax <table border="1"> <tr style="background-color: #e0ffe0;"> <td style="text-align: center;">1</td> <td style="text-align: center;">us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax</td> <td style="text-align: right;">12,448,000</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity</td> <td style="text-align: right;">-12,448,000</td> </tr> </table>	1	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	12,448,000	2	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity	-12,448,000
1	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	12,448,000						
2	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity	-12,448,000						

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:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3552231\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_1_1_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3552231)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_1_1_2)!rg~(rg~32*p~12))

Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent

Calculations	
124001 - Statement - Statement of Income	
Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	Cr us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax
Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Noncontrolling Interest	Dr
Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent	Cr us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity

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

Income tax expense	Loss from continuing operations	Loss from discontinued operations	Net loss	Net loss per common share:
243,000	(11,101,000)	(12,448,000)	(23,549,000)	
365,000	(38,956,000)	(24,946,000)	(63,902,000)	
0	(28,284,000)	(8,322,000)	(36,606,000)	

Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity
ID	us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity

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

	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Cash Flows [Abstract]			
Statement of Cash Flows [Abstract]			
Cash flows from operating activities:			
Net loss	(11,101,000)	(38,956,000)	(28,000,000)

Fact Characteristics 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-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	12448000

	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Net cash used in continuing operating activities	(33,230,000)	(38,802,000)	(37,000,000)
Net loss from discontinued operations	(12,448,000)	(24,946,000)	(8,000,000)
Loss on sale of commercial assets	0	4,549,000	
Impairment charge from classification of assets held for sale	0	8,071,000	
Changes in operating assets and liabilities attributable to discontinued operations	763,000	2,968,000	2,000,000
Net cash used in discontinued operating activities	(11,685,000)	(9,358,000)	(5,000,000)

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:ProvisionForLoanLeaseAndOtherLosses	21,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	-21,000
3	us-gaap:ProvisionForLoanLossesExpensed	-

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 than the first concept because the second concept is PART OF the first concept which is the WHOLE.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~162*v~5017\)!con~\(id~3576951\)!net~\(a~3214*I~777\)!lang~\(code~en-us\)!path~\(wc\)!rg~\(rg~32*p~12\)Provision for Loan, Lease, and Other Losses](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~162*v~5017)!con~(id~3576951)!net~(a~3214*I~777)!lang~(code~en-us)!path~(wc)!rg~(rg~32*p~12)Provision for Loan, Lease, and Other Losses)

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Provision for Loan and Lease Losses <i>Dr</i>
+	Provision for Other Credit Losses <i>Dr</i>
+	Provision for Other Losses <i>Dr</i>
	Provision for Loan, Lease, and Other Losses <i>Dr</i>

us-gaap:ProvisionForLoanAndLeaseLosses

us-gaap:ProvisionForLoanLeaseAndOtherLosses

Income statement: (second concept, entered as NEGATIVE)

Interest Expense			
Interest on deposits	1,107,000	1,000,000	1,107,000
Interest on other borrowings	242,000	225,000	241,000
Total interest expense	1,409,000	1,281,000	1,345,000
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)
Gain on redemption of IR subordinated debentures		78,000	0

us-gaap:ProvisionForLoanAndLeaseLosses

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

2403407 - Disclosure - Loans, Part VI (Details) Schedule of Financing Receivable, Allowance for Credit Losses [Table]				
Rendering				
Reporting Entity [Axis]		0001137547 (http://www.sec.gov/CIK)		
Financing Receivable, Allowance for Credit Losses [Line Items]	Unallocated	Class of Financing Receivable, Type [Domain]		
	Unit	Unit		
	USD	USD	Segment	Loan
Number of loan portfolio segment			11	
Number of loans entity experienced losses over past twelve quarters				
Summarizes activity in allowance for credit losses by loan category [Roll Forward]				
Beginning balance	70,000	9,713,000		
Provision (recovery of provision) for credit losses	651,000	(21,000)		
Charge-offs	(24,000)	(923,000)		
Recoveries	0	133,000		
Net recoveries(charge-offs)	(24,000)	(790,000)		
Ending balance	697,000	8,902,000		

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001137547 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Class of Financing Receivable, Type [Axis]	Class of Financing Receivable, Type [Domain]
Concept	Provision for Loan, Lease, and Other Losses
Name (From Taxonomy)	ProvisionForLoanLeaseAndOtherLosses
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	21000

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”:

00000040 - Disclosure - 7. LONG TERM DEBT (Details) Statement [Table]

Rendering

Reporting Entity [Axis]	0000838875 (http://www.sec.gov/CIK)		
Period [Axis]	2016-12-31		
Statement [Line Items]	st Farm vices L...	Toyota Credit Corporation [...]	Extinguishment of Debt, Type [...]
Long term debt	705,046	45,899	4,869,995
Debt issuance costs			(45,839)
Current portion			(380,471)
Long term debt net			4,443,685
Monthly payments	15,556		
Interest rate	0.0475		

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000838875 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Extinguishment of Debt [Axis]	Extinguishment of Debt, Type [Domain]
Concept	Long term debt net
Name (From Taxonomy)	LiabilitiesNoncurrent
Prefix (From Taxonomy)	us-gAAP
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	4443685

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

us-gAAP:LongTermDebtNoncurrent	812	812
Grapes payable	3,566,666	816,879
Total current liabilities	3,566,311	4,094,305
Note payable, net of current portion	0	245,417
Long-term debt, net of current portion	4,443,685	4,773,794
Deferred rent liability	113,567	140,756
Deferred revenue-distribution agreement, net of current portion	95,223	238,083
Deferred gain	89,172	121,267
Deferred income taxes	1,931,000	1,848,000
Total liabilities	10,238,958	11,461,622