



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOHN A. RIOS
DIRECTOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

The Honorable Judith Won Pat
Speaker
I Mina'Trentai Unu Na Liheslaturan Guåhan
Thirty-First Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

January 20, 2011

Office of the Speaker
Judith T. Won Pat, Ed. D.

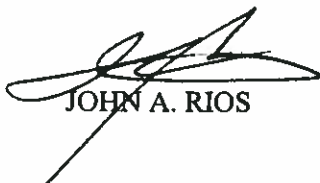
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Dear Speaker Won Pat:

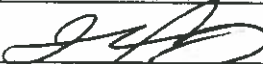
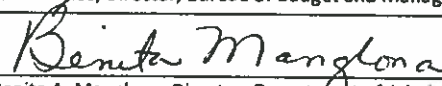
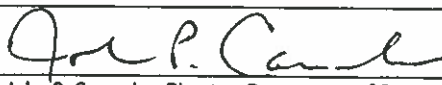
Enclosed is the Consolidated Revenue/Expenditure Report for the period ending December 31, 2011. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate. It is important to note that the Department of Administration, Department of Revenue and Taxation and the Bureau of Budget and Management Research are continuing their efforts to improve the format, content and usefulness of this report.

Should you have any questions, please do not hesitate to call me.

Sincerely,


JOHN A. RIOS

Enclosures

Certification of information contained in Enclosures subject to Note 1.

John A. Rios, Director, Bureau of Budget and Management Research

Benita A. Manglona, Director, Department of Administration

John P. Camacho, Director, Department of Revenue and Taxation

**Government Of Guam
Consolidated Revenue / Expenditure Report ⁽¹⁾
General Fund**

**Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2012 and FY2011
For the Month Ending December 31.**

	December, 2011	December, 2010	Increase (Decrease)
Income taxes			
Individual	\$ 1,550,741	\$ 1,873,301	\$ (322,560)
Corporation	16,261,779	18,280,931	(2,019,152)
Withholding	16,296,633	15,219,151	1,077,482
Withholding - COLA	(1,492)	5,099	(6,591)
Interest & penalties	532,858	439,627	93,231
Income Taxes	34,640,519	35,818,109	(1,177,590)
Business privilege taxes			
Gross Receipts Taxes	21,507,981	16,077,616	5,430,365
Other Taxes			
Admissions tax	0	56	(56)
Use tax	33,288	202,482	(169,194)
Business Privilege Taxes	21,541,269	16,280,155	5,261,114
Licenses, Fees & Permits	255,574	147,389	108,185
Use of Money & Property	52,082	35,497	16,585
Federal Sources	4,431,972	4,021,955	410,017
Department Charges			
Agriculture	599	195	404
Police & corrections	0	0	0
Public works	2,478	900	1,578
Public health	14,444	10,612	3,832
Commerce	23,825	30,069	(6,244)
Other charges	(66,355)	173,979	(240,334)
Department Charges	(25,009)	215,755	(240,764)
Section 2718 Funds	0	0	0
TOTAL GENERAL FUND REVENUES	\$ 60,896,406	\$ 56,518,859	\$ 4,377,547

PROVISION FOR TAX REFUNDS

Budget (Provision per P. L. 31-77 ⁽²⁾)	\$ 8,334,621	\$ 7,942,741	\$ 391,880
DRT Estimated (Subject to change and to be recorded on DOA books)	\$ 8,337,000	\$ 7,942,741	\$ 394,259

Excludes:

Note 1. Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

(1) Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

(2) Estimates are recorded for the provision for 2012 Refunds & Section 30 is prorated for 12 months.

**Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2012 and FY2011
Three Months Ending December 31.**

	Fiscal Year 2012	Fiscal Year 2011	Increase (Decrease)
\$	\$ 8,914,468	\$ 12,907,138	\$ (3,992,670)
	20,231,869	25,689,147	(\$ 457,277)
	47,503,265	41,007,507	6,495,758
	(1,492)	10,242	(11,734)
	1,079,055	896,559	182,496
	77,727,165	80,510,592	(2,783,427)
	54,373,896	48,405,626	5,968,270
	94	56	38
	503,126	696,227	(193,101)
	54,877,116	49,101,910	5,775,206
	496,295	399,331	96,964
	2,744,277	217,718	2,526,558
	13,592,790	12,208,817	1,383,973
	953	770	183
	10	0	10
	6,608	2,475	4,133
	39,144	34,765	4,379
	64,184	95,664	(31,480)
	44,136	176,319	(132,183)
	155,035	309,993	(154,958)
	0	0	0
	\$ 149,592,678	\$ 142,748,361	\$ 6,844,317

TOTAL GENERAL FUND REVENUES

Budget (Provision per P. L. 31-77⁽²⁾)

DRT Estimated (Subject to change and to be recorded on DOA books)

**Government Of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund**

MONTHLY ADOPTED REVENUE ALLOCATED vs. MONTHLY ACTUAL REVENUE
For the Month Ended December 31, 2011.
Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due no later than 20 days after month-end]

	FY2012 Adopted Revenues Allocated for the Month ^{1/4}	FY2012 Actual Collections for the Month	Favorable (Unfavorable)
Income taxes			
Individual	2,166,681	1,550,741	(615,941)
Corporation	18,761,220	16,261,779	(2,499,441)
Withholding	19,383,351	16,296,633	(3,086,718)
Withholding - COLA	0	(1,492)	(1,492)
Interest & penalties	0	532,858	532,858
Income Taxes	40,311,252	34,640,519	(5,670,734)
Business privilege taxes			
Gross Receipts Taxes	17,026,159	21,507,981	4,481,822
Other Taxes	0	0	0
Admissions tax	371,729	33,288	(338,441)
Use tax	17,397,888	21,541,269	4,143,381
Business Privilege Taxes	161,687	255,574	93,887
Licenses, Fees & Permits	36,297	52,082	15,785
Use of Money & Property	4,133,356	4,431,972	298,616
Federal Sources	438	599	161
Department Charges	80	0	(80)
Agriculture	39,991	2,478	(37,513)
Police & corrections	25,233	14,444	(10,789)
Public works	34,189	23,825	(10,364)
Public health	94,990	(66,355)	(161,345)
Commerce	194,920	(25,009)	(219,929)
Other charges	0	0	0
Department Charges	0	0	0
Section 2718 Funds	0	0	0
TOTAL GENERAL FUND REVENUES	\$ 62,235,400	\$ 60,896,406	\$ (1,338,993)

QUARTERLY ADOPTED REVENUE ALLOCATED vs. QUARTERLY ACTUAL REVENUE
For the 1st Quarter of the Fiscal Year
Pursuant to 5 GCA, Ch. 4, §4109(f) [due 30 days after the close of each quarter] ^{1/3}

	FY2012 Adopted Revenues Allocated for the Quarter ^{1/4}	FY2012 Actual Collections for the Quarter	Favorable (Unfavorable)
Income taxes			
Individual	11,039,993	8,914,468	(2,125,525)
Corporation	25,098,204	20,231,869	(4,866,335)
Withholding	50,536,676	47,503,265	(3,033,411)
Withholding - COLA	-	(1,492)	(1,492)
Interest & penalties	-	1,079,055	1,079,055
Income Taxes	86,674,873	77,727,165	(8,947,708)
Business privilege taxes			
Gross Receipts Taxes	51,774,072	54,373,896	2,599,824
Other Taxes	0	94	94
Admissions tax	957,778	503,126	(454,653)
Use tax	52,731,851	54,877,116	2,145,264
Business Privilege Taxes	446,521	496,295	49,774
Licenses, Fees & Permits	163,572	2,744,277	2,580,704
Use of Money & Property	12,505,487	13,592,790	1,087,303
Federal Sources	976,06	953	(23)
Department Charges	148,86	10	(139)
Agriculture	68,450	6,608	(61,843)
Police & corrections	45,049	39,144	(5,905)
Public works	59,496	64,184	4,688
Public health	217,812	44,136	(173,676)
Commerce	391,934	155,035	(236,899)
Other charges	0	0	0
Department Charges	0	0	0
Section 2718 Funds	0	0	0
TOTAL GENERAL FUND REVENUES	\$ 152,914,239	\$ 149,592,678	\$ (3,321,561)

Note 1. Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

^{1/} Revenues are based on a modified accrual basis of accounting as determined in GASB 34. During the year, revenues are recognized on a cash basis, but at year-end an accrual is made in accordance with GASB 33.

^{2/} This information will be updated in the quarter ending 12/31/2011.

^{1/4} Based on Adopted Revenues allocated per P.L. 31-1977, Chapter I, Section 2(I).

**Government Of Guam
Consolidated Revenue / Expenditure Report ¹
General Fund**

	YTD ADOPTED REVENUES Allocated vs. YTD ACTUAL Collections Ending Three Months Ending December 31, 2011. Pursuant to 5GCA Ch. 4 §4109(C)(3) [due 20 days after month-end]		FY2012 ADOPTEED REVENUES vs. PROJECTED REVENUES to Year End Pursuant to 2GCA, Ch. 13, §13109(A)(1) [due no later than 30 days after month-end]; 5GCA, Ch. 4, §4109(C)(3) [due no later than 20 days after month-end] and P.L. 31-77, Ch. XIII, §5 [due no later than 30 days after month-end]		
	FY2012 Adopted Revenues for the Cumulative Period ⁴	FY2012 Actual Revenues for the Cumulative Period	FY2012 Adopted Revenues (Full Year Projection) ⁷	FY2012 Revenue Tracking	Favorable (Unfavorable)
Income taxes:					
Individual Corporation	\$ 11,039,993	\$ 8,914,468	\$ 81,651,368	\$ 86,161,158	\$ 4,509,790
Withholding	25,098,204	20,231,869	111,802,336	94,264,877	(17,537,459)
Withholding - COLA	50,536,676	47,503,265	209,256,708	197,498,680	(11,758,028)
Interest & penalties	0	(1,492)	0	0	0
	0	1,079,055	0	0	0
Income Taxes	86,674,873	77,727,165	402,710,412	377,924,715	(24,785,697)
Business privilege taxes					
Gross Receipts Taxes	51,774,073	54,373,896	215,900,178	228,639,064	12,738,886
Other Taxes:					
Admissions tax	0	94	0	0	0
Use tax	957,779	503,126	3,529,781	2,048,833	(1,480,948)
Business Privilege Taxes	52,731,851	54,877,116	219,429,959	230,687,897	11,257,938
Licenses, Fees & Permits	446,521	496,295	5,547,355	6,867,800	1,320,445
Use of Money & Property	163,572	2,744,277	672,804	3,288,736	2,615,932
Federal Sources	12,505,487	13,592,790	50,228,855	54,941,787	4,712,932
Department Charges					
Agriculture	976	953	1,850,178	783,013	(1,067,165)
Police & corrections	149	10	0	0	0
Public works	68,451	6,608	7,545,989	7,545,989	0
Public health	45,049	39,144	0	0	0
Commerce	59,496	64,184	0	0	0
Other charges	217,812	44,136	0	0	0
Department Charges	391,934	155,035	1,850,178	783,013	(1,067,165)
Section 2718 Funds	0	0	0	0	0
TOTAL GENERAL FUND REVENUES	\$ 152,914,239	\$ 149,592,678	\$ 687,985,552	\$ 682,039,937	\$ (5,945,615)
					-0.86%

Estimates.

¹ Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

⁵ Section 30 is prepared for 12 months.

⁶ Based on Adopted Revenues allocated per P.L. 31-077, Chapter I, Section 2(f).

⁷ Based on Adopted Revenues per P.L. 31-077, Chapter I, Section 2.

Note 1. Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2011**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ²	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXECUTIVE DIRECTION				
Office of I Maga'lahañ Guahan	5,266,077	970,287	324,955	3,970,835
Commission on Decolonization	104,438	17,955	799	85,684
Ancestral Lands Commission	178,471	34,032	-	144,439
Department of Veterans Affairs	293,983	63,611	4,652	225,720
I Segundu Na Maga'lahañ Guahan	937,676	138,924	24,003	754,749
Bureau of Budget & Management Research	1,019,592	204,820	-	814,772
Civil Service Commission	802,323	149,999	91,136	561,188
Guam Election Commission	892,590	158,737	178,300	535,553
Bureau of Statistics & Plans	1,162,413	241,441	15,608	905,364
Public Works	8,456,304	1,748,276	-	6,708,028
Department of Land Management	640,932	185,702	232,137	223,094
Military Affairs	673,834	68,395	4,780	600,660
Chamorro Land Trust Commission	-	-	-	-
TOTAL	20,428,633	4,002,180	876,368	15,550,085
PUBLIC SAFETY				
Guam Police Department	24,786,817	5,029,595	15,582	19,741,639
Corrections	14,829,035	3,069,925	2,121,933	9,637,177
Corrections - PY Cost of Care & Custody of Prisoners in Fed. Fac.	676,457	66,805	-	609,652
Guam Fire Department	26,745,552	4,206,077	144,267	22,395,209
Youth Affairs	3,648,826	770,233	56,022	2,822,572
Youth Affairs Runaway, Homeless or Victims of Abuse Programs	346,325	-	-	346,325
Chief Medical Examiner	398,894	71,681	-	326,690
TOTAL	71,431,906	13,214,316	2,338,327	55,879,263
HOMELAND SECURITY				
Customs and Quarantine	-	-	-	-
Civil Defense	-	-	-	-
TOTAL	-	-	-	-
HEALTH				
Dept. of Public Health & Social Services	19,603,218	1,593,603	4,781,819	13,227,796
MIP/Medicare Program (DPH&SS)	27,490,606	3,369,587	66,794	24,054,225
Public Assistance Programs (DPH&SS)	1,821,183	880,770	-	940,413

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2011**

	EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS ¹¹	EXPENDITURES ¹²	ENCUMBRANCES	FUNDS AVAILABLE
Mental Health and Substance Abuse		10,263,287	1,743,270	3,599,176	4,922,842
Mental Health and Substance Abuse Amended Permanent Injunction		3,000,000			3,000,000
Mental Health and Substance Abuse Outsourcing Services Providing Drug & Alcohol Detoxication, Rehab & Prevention		839,040	27,732	811,308	
Mental Health I Famaigu'on WrapAround Care		245,104	34,324		245,104
Mental Health and Substance Abuse - Oasis Empowerment Center		50,000	30,000	12,500	7,500
Guam Memorial Hospital Authority		2,060,918	229,205		1,831,713
Dept. of Integ. Services for Indiv. With Dis.		1,250,345	110,562	36,857	1,102,927
TOTAL		66,625,701	8,019,053	9,308,454	49,332,519
EDUCATION					
Department of Education Operations		179,639,344	33,945,025		145,694,319
DOE - Medical/Dental/Life Insurance		3,456,994			3,456,994
DOE Chamoru Studies Division		381,120			381,120
Department of Education Textbooks		2,000,000			2,000,000
DOE - Power		408,214			408,214
University of Guam		19,954,790	6,525,394		13,429,396
UOG Medical/Dental/Life Insurance		843,801	192,705		651,096
UOG Utilities (Power/Water)		4,145,880	1,036,470		3,109,410
UOG Scholarships (SSFAP)		2,423,137	605,784		1,817,353
UOG A.C. Yamashita Ed. Corps.		1,176,221	294,054		882,167
UOG Aquaculture Development and Training Center		125,254	31,314		93,940
UOG WERI (Guam Hydro. Survey)		182,694	45,675		137,019
UOG WERI (Water Resource Monitoring)		155,626	38,907		116,719
UOG Northern & Southern Soil & Water Conservation District Programs		149,384	37,347		112,037
UOG KPRG Ops		89,467	22,368		67,099
Guam Community College		11,400,130	1,900,022		9,500,108
GCC - Medical/Dental/Life Insurance		316,564	52,759		263,805
GCC-Utilities (Power/Water)		1,304,208	217,366		1,086,842
GCC - LPN & Voc Guidance Programs		705,058	117,510		587,548
Guam Commission for Educator Certification		172,685	31,705		140,980
Guam Public Library		1,136,356	190,948	70,168	875,240
PBS Guam		521,099	124,472		396,627
TOTAL		230,688,026	45,409,824	70,168	185,425,400
UTILITIES					
TOTAL					
FINANCE & ADMINISTRATION					
Department of Administration		7,378,845	2,197,780	625,580	4,555,486
Government Claims Fund		100,000			100,000
DOA - Government Annual Single Audit		377,000			377,000
Residential Treatment Fund		1,200,000			1,200,000
Interest Only Payments to Gov/Guam Retirement Fund (ODOE GMHA)		332,753			332,753
Child in Custody - 19 GCA §5116		649,962	60,669	186,142	403,151
TOTAL		10,038,560	2,258,449	811,722	6,968,389

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2011**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS¹</u>	<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
REVENUE & TAXATION				
Department of Revenue & Taxation	9,738,912	1,516,525	171,270	8,051,117
TOTAL	9,738,912	1,516,525	171,270	8,051,117
JUSTICE				
Office of the Attorney General	11,621,712	1,609,766	508,120	9,503,825
TOTAL	11,621,712	1,609,766	508,120	9,503,825
NATURAL RESOURCES				
Department of Agriculture	2,214,105	444,651	8,640	1,760,814
Dept of Agr- Ranking Structure for Conservation Law Enforcement	60,000	-	-	60,000
Department of Agriculture- Animal Shelter	98,083	20,843	62,529	98,083
Guam Environmental Protection Agency	-	-	-	-
TOTAL	2,372,188	465,494	71,169	1,918,897
LABOR				
Worker's Compensation Fund	798,593	-	-	798,593
Department of Labor	1,143,916	195,964	115,794	832,158
Agency for Human Resources Dev. (Federal)	-	-	-	-
TOTAL	1,942,509	195,964	115,794	1,630,751
TOURISM & CULTURE				
Guam Visitors Bureau	300,000	8,032	-	291,968
Guam Council on the Arts and Humanities	927,701	182,460	169,542	575,698
Department of Chamorro Affairs	-	-	-	-
TOTAL	1,227,701	190,493	169,542	867,666
HOUSING & ECONOMIC DEVELOPMENT				
DOA Administration Housing	-	-	-	-
TOTAL	-	-	-	-

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2011**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS¹</u>	<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
TRANSPORTATION				
TOTAL	2,715,569	493,560	-	2,222,009
	2,715,569	493,560	-	2,222,009
RECREATION				
Department of Parks & Recreation				
TOTAL				
JUDICIAL/LEGISLATIVE/OTHERS				
Mayor's Council of Guam	7,023,237	1,348,661	202,323	5,472,253
Mayor's Council- Public Safety & Social Education	416,860	14,596	142,847	259,417
Mayor's Council- Grounds Maintenance for Schools	447,863	111,966	-	335,897
Guam Legislature	7,348,519	1,837,130	-	5,511,389
Guam Legislature- Office of Finance and Budget	378,737	94,684	-	284,053
Unified Judiciary	22,917,908	5,835,474	-	17,082,434
Judiciary - Court Appt. Fees	745,433	300,000	-	445,433
Judiciary - Adult and Juvenile Dng. Courts	651,277	174,738	-	476,539
Public Defender Services Corp	3,756,496	1,057,492	-	2,679,104
Office of Public Accountability	1,260,507	233,029	-	1,027,478
TOTAL	44,916,857	11,007,669	345,170	33,573,998
MISCELLANEOUS APPROPRIATIONS				
Retirement (Health/Dental/Life Insurance)	11,438,342	5,131,707	-	6,306,635
Retiree (Medicare Premiums)	987,000	378,350	-	608,650
Retiree (Judges Annuities)	466,429	114,612	-	351,817
Retirement (Gov./Lt. Gov. Pensions)	232,515	58,152	-	174,363
GMHA - Working Capital Expenditures	-	-	-	-
GMHA - Pharmaceutical Supplies and Urgent Health Care	2,233,575	1,301,134	-	932,441
DOA - Medical Dental Life	2,698,925	1,058,602	1,640,323	1,058,602
DOA - Utility Account - Power	562,011	153,474	408,537	153,474
DOA - Utility Account - Water	2,400,000	800,000	1,600,000	800,000
DOA - Utility Account - DOE Promissory Note	6,770,500	6,770,500	-	-
DOA- COLA	404,770	-	-	404,770
DOA- Vacancy Pool	11,696,303	2,100,000	-	9,596,303
DOA- Supplemental Annuity Benefits Special Fund	-	-	-	-

Note 1. Data contained herein are subject to change as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue and expenditure transactions.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of December 31, 2011**

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
Revenue Taxation- Emergency Tax Refunds				
Mayor's Council - Tafolofol Indoor Gym				
GMHA Pharmaceutical Fund				
TOTAL	39,890,370	17,966,531	3,648,860	20,387,056
CONTINUING APPROPRIATIONS				
Limited Obligation (Section 30) Bond, Series 2001A	9,825,631	5,000	-	9,820,631
GDOE Series 2010A JFK Project	4,348,433	-	-	4,348,433
2008 Short Term Financing (GF/Section 30)	3,470,840	-	-	3,470,840
General Obligation Bonds, 2007 A	7,874,700	-	-	7,874,700
General Obligation Bonds, 2009 Series A	21,436,781	-	-	21,436,781
2002 Short Term Financing	1,281,818	-	-	1,281,818
TOTAL	48,238,203	5,000	-	48,233,203
GRAND TOTAL	561,896,827	106,254,824	18,434,965	439,544,177

Footnotes:

- ^{1/} Pursuant to PL 31-75/PL 31-77 General Fund Appropriations (does not include GWA reimb and Sec. 2718 appropriations)
- ^{2/} Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts, system run date as of 1/18/12
- ^{3/} GMHA Pharmaceutical Fund is a set-aside amount per Public Law 31-77