

Enrollment by Student Characteristics

Academic Year 2016 - 2021

Pittsburg State University

Table A

							% Change
Enrollment: Headcount	AY 2016	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	AY 16 - 21
Undergraduate	6,782	6,564	6,364	5,990	5,757	5,415	-20.2%
Graduate	1,823	1,947	1,922	1,974	2,388	2,621	43.8%
Total	8,605	8,511	8,286	7,964	8,145	8,036	-6.6%
Enrollment: FTE							
Undergraduate	5,862	5,831	5,616	5,331	5,047	4,616	-21.3%
Graduate	854	859	839	904	1,091	1,189	39.1%
Total	6,717	6,690	6,455	6,235	6,138	5,805	-13.6%
Student Status							
Full-time	5,279	5,186	4,949	4,821	4,727	4,390	-16.8%
Part-time	3,326	3,325	3,337	3,143	3,418	3,646	9.6%
Total	8,605	8,511	8,286	7,964	8,145	8,036	-6.6%
Student Residency*							
Resident	5,702	5,677	5,597	5,380	5,474	5,412	-5.1%
Resident by Exception	96	98	89	97	103	108	12.5%
Non-resident	2,807	2,736	2,600	2,487	2,568	2,516	-10.4%
Total	8,605	8,511	8,286	7,964	8,145	8,036	-6.6%
Gender							
Female	4,425	4,426	4,355	4,268	4,411	4,517	2.1%
Male	4,180	4,085	3,931	3,696	3,734	3,519	-15.8%
Unknown	0	0	0	0	0	0	NA
Total	8,605	8,511	8,286	7,964	8,145	8,036	-6.6%
Student Age: Undergraduates**							
Age < 18	2.0%	2.3%	2.5%	2.2%	2.8%	4.0%	59.1%
18-19	19.9%	20.4%	22.0%	22.4%	21.0%	21.9%	-12.3%
20-24	61.0%	61.3%	60.3%	61.4%	62.5%	60.2%	-21.3%
25-44	15.2%	14.1%	13.3%	12.3%	11.9%	12.2%	-35.7%
45-64	1.8%	1.8%	1.7%	1.7%	1.7%	1.7%	-24.8%
Age 65+	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	-83.3%
Student Age: Graduates**							
Age < 18	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	NA
18-19	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	NA
20-24	16.7%	15.5%	15.5%	15.1%	13.3%	11.6%	0.0%
25-44	61.9%	60.2%	60.7%	62.3%	62.2%	62.2%	44.4%
45-64	20.7%	23.6%	23.0%	22.2%	23.9%	25.4%	76.4%
Age 65+	0.7%	0.7%	0.8%	0.4%	0.6%	0.9%	76.9%
Student Race/Ethnicity							
White	76.0%	76.8%	77.5%	78.6%	79.1%	79.9%	-1.8%
Hispanic/Latino	4.3%	4.6%	5.1%	5.0%	5.4%	5.9%	26.5%
Black or African-American	3.5%	3.3%	3.3%	3.3%	3.1%	3.3%	-12.0%
Asian	0.8%	0.9%	0.9%	1.0%	0.9%	1.1%	24.6%
American Indian or Alaskan Native	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	-24.6%
Native Hawaiian/Pacific Islander	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	-36.4%
Two or more	4.2%	4.3%	4.4%	5.0%	4.8%	4.6%	3.6%
Non-Resident Alien	8.5%	7.5%	6.0%	5.1%	4.7%	3.2%	-65.1%
Unknown	1.1%	1.2%	1.3%	0.6%	0.8%	0.8%	-35.1%

*See notes section for explanation of the change in student residency definition.

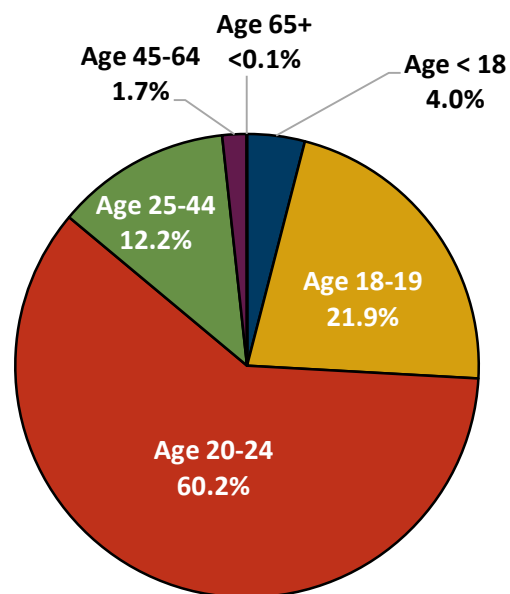
**Percentage totals may not add up to 100% due to the Unknown student age category being excluded.

Notes for this section begin on page 144.

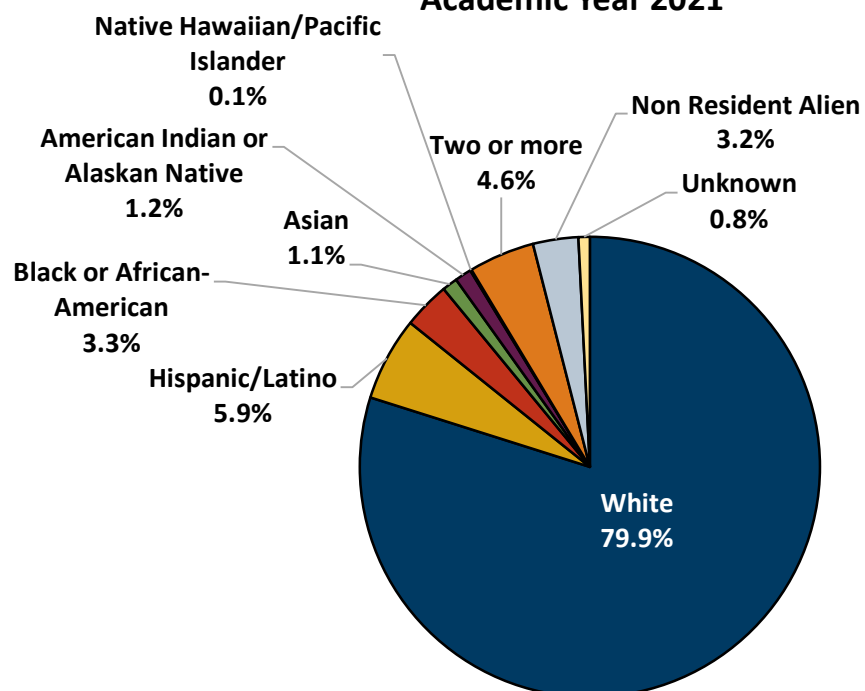
Enrollment by Student Characteristics
Academic Year 2021

Pittsburg State University
Table A

Enrollment by Age - Undergraduates
Academic Year 2021



Enrollment by Race/Ethnicity
Academic Year 2021



Notes for this section begin on page 144.

Source: KHEDS AY Collection

Enrollment by Student Characteristics
Fall 2016 - 2021
Academic Year 2016 - 2021

Pittsburg State University
Table A

	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	% Change Fall 16 - 21
Occupancy in Univ. owned housing & Pct. to Total Enroll	1,180 16.6%	1,110 16.1%	1,078 16.3%	1,001 15.1%	900 14.1%	931 15.5%	-21.1% -6.6%
Facility Characteristics*							
Total Gross Area	2,284,537		2,284,537		2,423,427		NA
Total Net Assignable	1,488,521		1,488,521		1,281,055		NA
Net Assignable - Residential	226,040		226,040		NA**		NA
Gross Area Built Since 1961	1,194,006		1,194,006		NA**		NA
% of Gross Building Area	71.2%		71.2%		NA**		NA
Avg. Hours of Utilization / week							
Classroom (7:30 - 5:30)	26.28		26.28		NA**		NA
Teaching Lab (7:30 - 5:30)	13.98		13.98		NA**		NA
							% Change AY 16 - 21
Enroll: ACT Scores***	AY 2016	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	
(First-time freshmen)							
12 and under	0.1%	0.2%	0.1%	0.4%	0.4%		NA
13 - 16	7.5%	7.1%	6.6%	8.7%	11.8%		NA
17 - 22	53.7%	53.6%	54.8%	55.0%	51.6%		NA
23 - 26	27.8%	28.7%	26.6%	26.1%	25.9%		NA
27 - 31	9.8%	10.1%	11.1%	9.1%	9.0%		NA
32 - 36	1.1%	0.3%	0.7%	0.6%	1.3%		NA
Degrees/Certificates Awarded****							
Certificates	0	0	0	9	36	44	NA
Associate Degrees	30	29	22	17	30	18	-40.0%
Bachelor's Degrees	1,179	1,217	1,153	1,099	1,143	1,079	-8.5%
Master's Degrees	497	454	445	428	474	606	21.9%
Doctoral Degrees	0	13	2	13	16	18	NA
Total	1,706	1,713	1,622	1,566	1,699	1,765	3.5%
Other Awards	9	26	40	34	22	25	177.8%

*The KBOR Inventory of Physical Facilities is reported only in even years.

**Data metric is unavailable in the updated KBOR Report on State University Building Inventory, Space Utilization, and Facilities Condition.

***Academic Year 2021 data unavailable at time of publication.

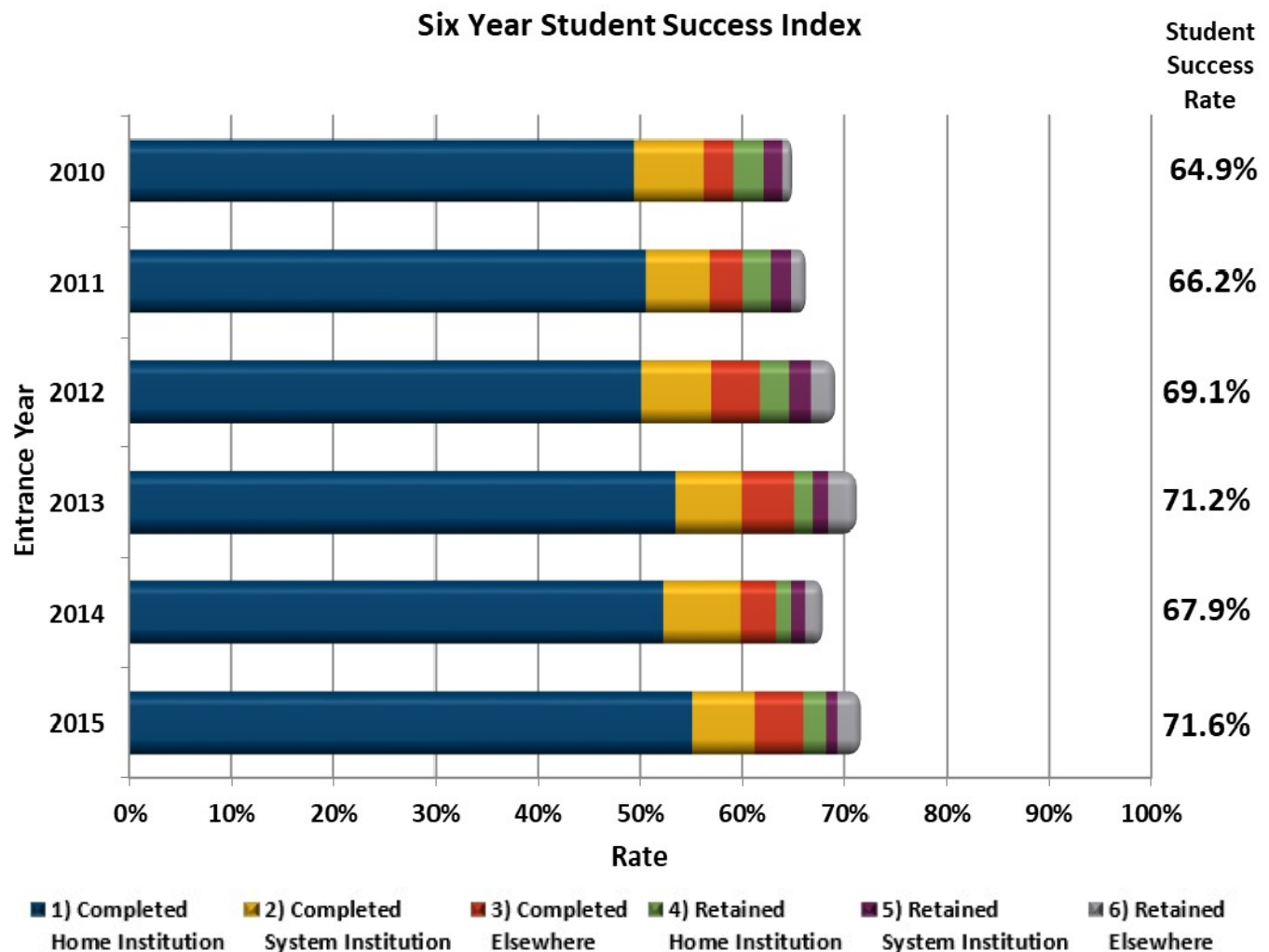
****See notes section for information about the change in reporting for certificate completions.

Notes for this section begin on page 144.

Source: *State University Housing Report; KBOR Report on State University Building Inventory, Space Utilization, and Facilities Condition; ACT Class Profile Report; KHEDS AY Collection*

Student Success Index*
Entrance Year 2010 - 2015

Pittsburg State University
Table A



Entrance Year	Completed Home Institution	Completed System Institution	Completed Elsewhere	Retained Home Institution	Retained System Institution	Retained Elsewhere	Student Success Rate
2010	49.4%	6.8%	2.9%	3.0%	1.8%	1.0%	64.9%
2011	50.5%	6.3%	3.2%	2.8%	2.0%	1.5%	66.2%
2012	50.1%	6.9%	4.8%	2.9%	2.1%	2.4%	69.1%
2013	53.5%	6.5%	5.1%	1.8%	1.5%	2.8%	71.2%
2014	52.3%	7.6%	3.5%	1.5%	1.4%	1.7%	67.9%
2015	55.1%	6.1%	4.8%	2.2%	1.1%	2.3%	71.6%

*Cohort measured includes all first-time entering and transferring degree-seeking students.

Notes for this section begin on page 144.

Source: KHEDS AY Collection; National Student Clearinghouse

Total Operating Expenditures by Fund

Fiscal Year 2016 - 2021

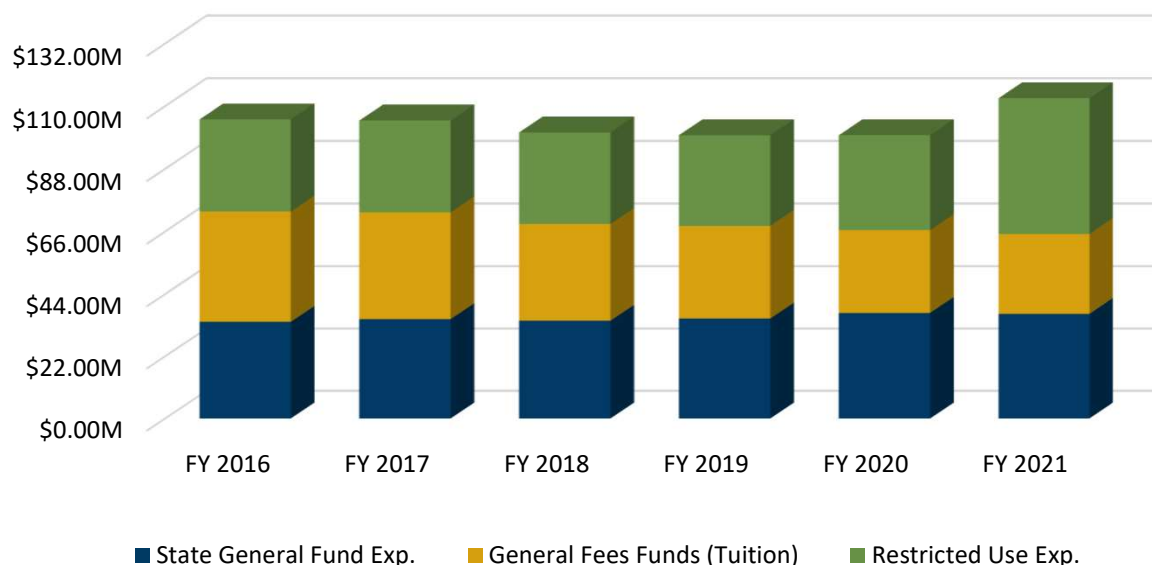
Pittsburg State University

Table B

Category	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Percent of Total FY 2021
State General Fund Exp. Percent Increase Exp.	\$34,196,657 -3.6%	\$35,146,030 2.8%	\$34,564,700 -1.7%	\$35,353,657 2.3%	\$37,337,660 5.6%	\$36,997,875 -0.9%	32.8%
General Fees Funds (Tuition) Percent Increase Tuition	\$38,784,813 7.6%	\$37,593,604 -3.1%	\$34,054,382 -9.4%	\$32,602,980 -4.3%	\$29,128,432 -10.7%	\$28,099,292 -3.5%	24.9%
Hospital Revenue Funds	\$0	\$0	\$0	\$0	\$0	\$0	NA
Other General Use Percent Increase	\$0 NA	\$0 NA	\$0 NA	\$0 NA	\$0 NA	\$0 NA	NA
General Use Exp. Percent Increase GU	\$72,981,470 2.1%	\$72,739,634 -0.3%	\$68,619,082 -5.7%	\$67,956,637 -1.0%	\$66,466,092 -2.2%	\$65,097,167 -2.1%	57.7%
Restricted Use Exp. Percent Increase RU	\$32,339,494 0.9%	\$32,205,943 -0.4%	\$32,136,556 -0.2%	\$31,830,933 -1.0%	\$33,322,303 4.7%	\$47,682,331 43.1%	42.3%
Total Operating Exp. Pct. Increase Total Operating	\$105,320,964 1.7%	\$104,945,577 -0.4%	\$100,755,638 -4.0%	\$99,787,570 -1.0%	\$99,788,395 0.0%	\$112,779,498 13.0%	100.0%

Total Operating Expenditures by Fund

Fiscal Year 2016 - 2021



Notes for this section begin on page 144.

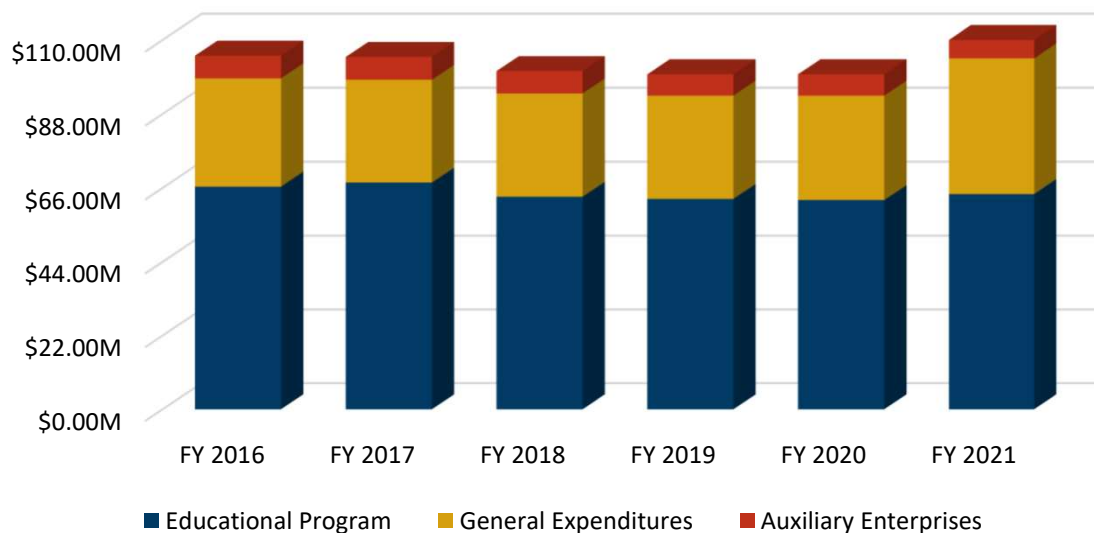
Source: Operating summaries of Legislative Budget submittals

All Funds Operating Expenditures by Program Fiscal Year 2016 - 2021

Pittsburg State University Table C

Category	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% Change FY 16-21
Instruction per FTE Student	\$36,856,901 \$5,625	\$38,512,205 \$5,964	\$36,877,448 \$5,914	\$36,426,382 \$6,082	\$35,627,434 \$6,095	\$34,631,044 \$6,294	-6.0% 11.9%
Academic Support per FTE Student	\$9,938,297 \$1,517	\$10,103,422 \$1,565	\$8,386,584 \$1,345	\$8,494,409 \$1,418	\$9,046,893 \$1,548	\$9,400,933 \$1,709	-5.4% 12.6%
Student Services per FTE Student	\$10,740,299 \$1,639	\$10,086,506 \$1,562	\$10,139,337 \$1,626	\$10,124,340 \$1,690	\$10,173,605 \$1,741	\$11,078,646 \$2,014	3.2% 22.8%
Institutional Support per FTE Student	\$8,837,021 \$1,349	\$8,852,639 \$1,371	\$7,973,266 \$1,279	\$7,689,153 \$1,284	\$7,520,541 \$1,287	\$9,052,146 \$1,645	2.4% 22.0%
Educational Program per FTE Student	\$66,372,518 \$10,130	\$67,554,772 \$10,462	\$63,376,635 \$10,163	\$62,734,284 \$10,475	\$62,368,473 \$10,670	\$64,162,769 \$11,662	-3.3% 15.1%
Physical Plant	\$10,651,277	\$10,696,059	\$10,072,841	\$9,454,303	\$9,693,921	\$9,649,485	-9.4%
Research	\$2,297,923	\$2,170,560	\$2,344,172	\$3,541,174	\$3,299,095	\$4,093,263	78.1%
Public Service	\$2,244,173	\$1,653,100	\$2,417,015	\$2,943,669	\$3,196,808	\$3,268,671	45.7%
Scholarships and Fellowships	\$13,292,829	\$12,988,144	\$12,940,355	\$11,823,789	\$10,898,019	\$11,025,159	-17.1%
Other (including Transfers)	\$3,726,647	\$3,091,777	\$2,944,608	\$2,963,598	\$3,981,763	\$12,307,134	230.2%
Total Educ. and General	\$98,585,367	\$98,154,412	\$94,095,626	\$93,460,817	\$93,438,079	\$104,506,481	6.0%
Auxiliary Enterprises	\$6,735,597	\$6,791,164	\$6,660,012	\$6,326,753	\$6,350,316	\$8,273,017	22.8%
Total Operating Exp.	\$105,320,964	\$104,945,576	\$100,755,638	\$99,787,570	\$99,788,395	\$112,779,498	7.1%

All Funds Operating Expenditures by Program Fiscal Year 2016 - 2021



Notes for this section begin on page 144.

Source: Operating summaries of Legislative Budget submittals

General Use Operating Expenditures by Program

Fiscal Year 2016 - 2021

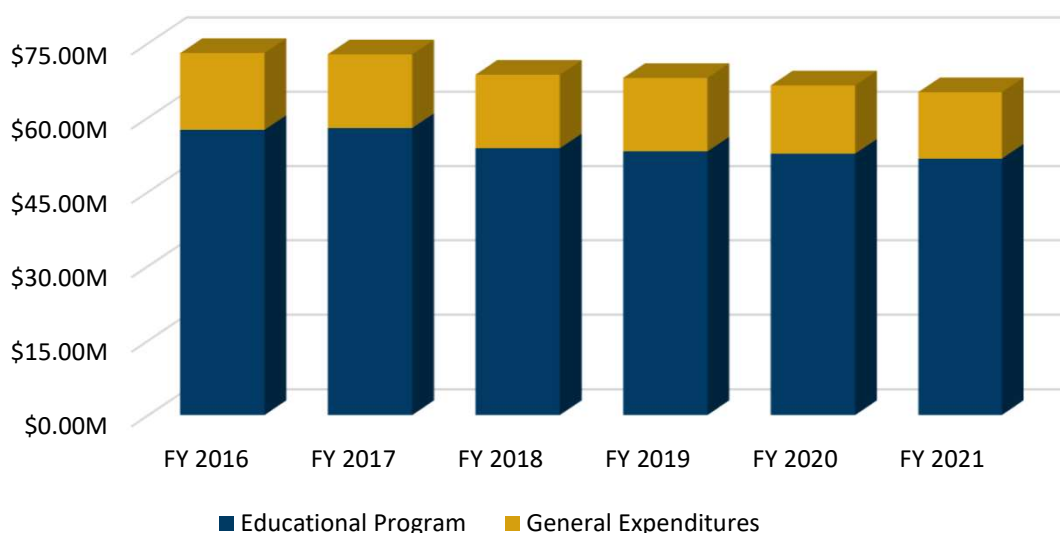
Pittsburg State University

Table D

Category	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% Change FY 16-21
Instruction per FTE Student	\$34,273,995 \$5,231	\$34,498,057 \$5,343	\$32,720,384 \$5,247	\$32,365,131 \$5,404	\$31,750,779 \$5,432	\$30,808,658 \$5,600	-10.1% 7.0%
Academic Support per FTE Student	\$8,361,947 \$1,276	\$8,860,818 \$1,372	\$7,365,186 \$1,181	\$7,388,774 \$1,234	\$7,811,935 \$1,337	\$7,586,065 \$1,379	-9.3% 8.0%
Student Services per FTE Student	\$6,810,331 \$1,039	\$6,591,088 \$1,021	\$6,542,618 \$1,049	\$6,377,284 \$1,065	\$6,243,915 \$1,068	\$6,446,389 \$1,172	-5.3% 12.7%
Institutional Support per FTE Student	\$8,051,973 \$1,229	\$7,899,145 \$1,223	\$7,145,775 \$1,146	\$7,016,317 \$1,172	\$6,875,259 \$1,176	\$6,825,062 \$1,240	-15.2% 0.9%
Educational Program per FTE Student	\$57,498,246 \$8,776	\$57,849,108 \$8,959	\$53,773,963 \$8,623	\$53,147,506 \$8,874	\$52,681,888 \$9,013	\$51,666,174 \$9,390	-10.1% 7.0%
Physical Plant	\$10,408,680	\$10,557,477	\$9,889,312	\$9,388,300	\$9,541,264	\$8,122,418	-22.0%
Research	\$788,420	\$690,725	\$663,247	\$813,917	\$508,018	\$989,574	25.5%
Public Service	\$663,477	\$612,997	\$903,710	\$1,270,105	\$938,018	\$687,193	3.6%
Scholarships and Fellowships	\$2,348,280	\$2,369,743	\$2,766,910	\$2,565,640	\$2,066,394	\$2,665,550	13.5%
Other (including Transfers)	\$1,274,367	\$659,583	\$621,940	\$771,169	\$730,510	\$966,258	-24.2%
Total Educ. and General	\$72,981,470	\$72,739,633	\$68,619,082	\$67,956,637	\$66,466,092	\$65,097,167	-10.8%
Auxiliary Enterprises	\$0	\$0	\$0	\$0	\$0	\$0	NA
Total General Use Exp.	\$72,981,470	\$72,739,633	\$68,619,082	\$67,956,637	\$66,466,092	\$65,097,167	-10.8%

General Use Operating Expenditures by Program

Fiscal Year 2016 - 2021



Notes for this section begin on page 144.

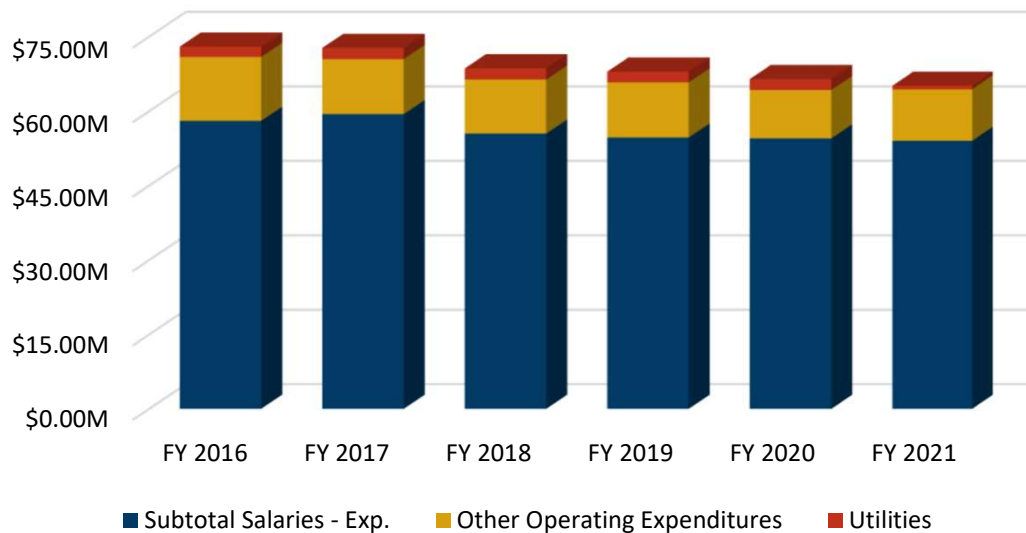
Source: Operating summaries of Legislative Budget submittals

General Use Operating Expenditures by Object Fiscal Year 2016 - 2021

Pittsburg State University Table E

Category	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% Change FY 16-21
Classified - FTE*	245.0	0.0	0.0	0.0	0.0	0.0	NA
Classified - Expenditures*	\$8,383,279	\$0	\$0	\$0	\$0	\$0	NA
Unclassified - FTE	564.2	763.2	777.3	727.6	710.4	732.7	29.9%
Unclassified - Expenditures	\$34,221,167	\$44,685,878	\$41,463,984	\$40,211,281	\$40,358,329	\$40,509,401	18.4%
Student Wages Expenditures	\$2,100,392	\$1,573,924	\$1,355,719	\$1,269,697	\$1,261,346	\$1,083,831	-48.4%
Health Insurance	\$5,496,635	\$6,122,771	\$5,226,732	\$5,700,305	\$5,395,248	\$5,476,887	-0.4%
All Other Fringe	\$7,842,052	\$7,011,745	\$7,437,473	\$7,516,482	\$7,495,067	\$6,958,921	-11.3%
Subtotal Salaries - FTE	809.2	763.2	777.3	727.6	710.4	732.7	-9.5%
Subtotal Salaries - Exp.	\$58,043,525	\$59,394,318	\$55,483,908	\$54,697,765	\$54,509,990	\$54,029,040	-6.9%
Other Operating Expenditures	\$12,854,334	\$11,070,490	\$10,870,111	\$11,101,127	\$9,740,869	\$10,377,080	-19.3%
Utilities	\$2,083,610	\$2,274,826	\$2,265,063	\$2,157,745	\$2,215,233	\$691,047	-66.8%
Total General Use Exp.	\$72,981,469	\$72,739,634	\$68,619,082	\$67,956,637	\$66,466,092	\$65,097,167	-10.8%

General Use Operating Expenditures by Object Fiscal Year 2016 - 2021



*Starting in FY 2017, Pittsburg State University's "Classified – FTE" and "Classified – Expenditures" are no longer listed separately and now are included in "Unclassified – FTE" and "Unclassified – Expenditures" categories.

Notes for this section begin on page 144.

Source: *Operating summaries of Legislative Budget submittals*

Institutional Profiles Notes – Pittsburg State University

General Notes:

1. The data in any tables that use the KHEDS AY Collection may have changed slightly in Academic Year 2010 through Academic Year 2014 due to a data clean-up which improved the quality of data. Due to this slight adjustment in data, these tables may not match exactly what was published in prior year data books.
2. Due to rounding, numbers may not match other published reports.
3. In FY 2020 and FY 2021, the universities received varying amounts of funding for COVID-19 relief. These amounts are primarily reflected as restricted use expenditures.

Table A: Enrollment by Student Characteristics

1. Pittsburg State University provided updated residency data for AY 2012, AY 2013 and AY 2015 due to an error in reporting the data to KBOR. Resident by Exception and Non-Resident data on PSU tables will not align with numbers in KHERS.
2. Beginning with the January 2015 data book, KBOR is using KHEDS Academic Year (AY) data instead of the KBOR Student Demographics Report and the Kansas Higher Education Enrollment Report (KHEER) for the enrollment and demographics data in Table A. The KHEDS Academic Year consists of consecutive summer, fall, and spring terms (i.e. the 2021 Academic Year covers Summer 2020 + Fall 2020 + Spring 2021). This change was made to align the data book with other KBOR reports.
3. Demographic and enrollment data can also be found in the Kansas Higher Education Statistics (KHEStats). KHEStats is a web-based reporting tool providing access to data about Kansas public postsecondary institutions. KHEStats allows users to view trends, filter reports, and perform comparisons through regularly-updated dashboards, graphs and charts. KHEStats can be accessed at stats.kansasregents.org/.
4. A divisor of 30 is used to calculate FTE for undergraduate students in an academic year, while a divisor of 24 is used for graduate students.
5. Full-time students are defined as those enrolled in at least 24 credit hours in an academic year. Some institutions include additional factors for determining graduate student status when reporting to the National Student Clearinghouse, or for financial aid purposes, including GTA/GRA employment and/or enrollment in dissertation hours. IPEDS also uses additional criteria when determining graduate student status.
6. Prior year FTE data has been rounded to better align with KHEStats and may not match FTE data in previously published data books.
7. “Residency by Exception” refers to students who were not domiciliary residents of Kansas at the beginning of the academic year, but are classified as Kansas residents for tuition purposes pursuant to an allowable exception per statute.
8. The “% Change” column does not reflect the change in percentage for Student Age: Undergraduates, Student Age: Graduates, and Student Race/Ethnicity, but instead reflects the percent change in the number of students in each category for the time period. These number more accurately reflect the change in student population.
9. Beginning in AY 2011, institutions were required to report student’s race/ethnicity according to definitions and parameters established by the U.S. Department of Education (IPEDS). According to these new definitions, a student’s race/ethnicity can now be reported in four newly created or modified categories: Black or African-American, Asian, Native Hawaiian/Pacific Islander, and Two or more races. The other race/ethnicity reporting categories are White, Non-resident Alien, American Indian/Alaska Native, Asian, and Unknown. The Hispanic ethnicity category includes all students who reported a Hispanic ethnicity, regardless of their race selection.
10. KBOR staff have worked to align completions definitions to IPEDS. As a result, the decision was made to modify the “certificates” category, beginning with AY 2014, to include all post-secondary university certificates that lead to an industry recognized credential, license, or certification in standard reporting. Certificates that do not lead to an industry-recognized credential are included under the “Other Awards” category. Certificates presented in Table 3.6 are categorized to reflect this new system of classification.
11. Gross Building area – the floor area contained within the building measured to the internal face of the external walls.
12. Net assignable area - the gross area less the actual structural, mechanical, restrooms, custodial and circulation area.
13. Total Gross area - area measured to outside face of each enclosed floor of building, excluding the roof.
14. The space factor shown for classrooms and teaching laboratories is derived by dividing the net assignable square feet by the weekly student contact hours. Small space factors indicate better utilization. More efficient utilization is easier to obtain at the larger institutions. The goal or standard particularly for the larger institutions is 0.83 for classrooms. Also, the goal for

the classroom use is an average of 30 hours per week. For teaching laboratories the goal is an average of 20 hours use per week and a space factor of 3.75 or smaller.

Table A: Student Success Index

1. The data may have changed slightly for prior years due to the collection of additional data which improves the quality of data. Due to this slight adjustment in data, this table may not match exactly what was published in prior year data books.
2. Given the diverse population and varying mission of community colleges and technical colleges, the Student Success Index provides a more comprehensive measure of institutional effectiveness than traditional graduation and retention rates.
3. Outcomes for the Student Success Index are determined using data from both the KHEDS AY Collection and the National Student Clearinghouse. These outcomes are examined for an academic year cohort from the KHEDS AY Collection. The student is counted once per academic year for each institution. Translations have been made for merged institutions, and the current institution is used for the label. For completions, all completions reported to KBOR in the AY Completions File have been used. This may include stand-alone programs/occupational programs, certificates, and degrees. The segments on the index bar are mutually exclusive from left to right. Once the student is counted in one segment, that student is not counted in another segment.
4. The Student Success Index varies from typical IPEDS measures in the followings ways:
 - The index uses an academic year cohort, not the fall cohort. As of the 2017-18 IPEDS collection, IPEDS switched from using the Fall Enrollment component to the 12-Month Enrollment component as the cohort for the Outcome Measures survey.
 - The entrance year is the academic year in which the student entered the Kansas' public postsecondary education system.
 - The index includes part-time and full-time students, as well as transfer students.
 - Exclusions. IPEDS allows exclusion of students from the cohort such as death or total and permanent disability; service in the armed forces (including those called to active duty); service with a foreign aid service of the federal government, such as the Peace Corps; or service on official church missions. KBOR does not track or remove exclusions.
 - Formal transfer prep programs. If an institution has a formal transfer prep program, but that student does not receive a formal award from the first institution, the first institution can count the student as a grad if the student fulfills the transfer prep program and transfers to another institution. KBOR does not track transfer prep specifically.
 - IPEDS allows institutions to count completers as 'retained' in retention rates for 2-year institutions under some circumstances. These are broken out separately for the index.
 - Types of degrees/awards. In order to count a student or award for IPEDS the student must be seeking a formal degree, certificate, or award. KBOR and institutions have not always defined these in the same way, and some awards/occupational programs have not always been collected by KBOR. The index counts postsecondary credit toward degrees, certificates, and stand-alone programs (occupational programs) if these have been submitted to KBOR. Any level of completion found within the specified timeframe is counted.
 - Expected time to degree. For the success index, no differentiation regarding the length of a degree program was made. KBOR evaluates whether a student completed or retained at the end of each entrance year whereas IPEDS looks at 150% of the time of the degree program.
 - Mergers. KBOR used translations for the merged institutions. It is uncertain how these were reported to IPEDS.

Table E: General Use Operating Expenditures by Object

1. Starting in FY 2017, Pittsburg State University's "Classified – FTE" and "Classified – Expenditures" are no longer listed separately and now are included in "Unclassified – FTE" and "Unclassified – Expenditures" categories.