

Illinois School Finance Adequacy Study – Part I:
A Comparison of Statewide Simulation of Adequate Funds to Current Revenues

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Table of Contents

Tables 3

Acknowledgements 4

Illinois Context..... 5

Theoretical Foundations..... 7

Methodology 10

 Demographics..... 11

 Simulation Parameters..... 11

Results..... 13

 Comparison of Adequacy Model Costs to Current Revenues..... 13

 District-Specific Examples..... 16

Discussion..... 17

References..... 21

Tables

Table 1. Simulation Parameters Allocated by School Size.....11

Table 2. Simulation Parameters Allocated by Per-Pupil Dollar Amount.....12

Table 3. Simulation Parameters Allocated by Student Demographics.....13

Table 4. State-level Adequacy Simulation Resource Elements by Personnel Category.....14

Table 5. State-level Adequacy Simulation Resource Elements by Per-Pupil Dollar Amount.....15

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Illinois Context

For too long, Illinois public schools have been held down by an outdated finance structure that severely impedes upon the ability of many of its schools to meet state-wide performance standards. The model for success in Illinois schools is nothing short of a paradox: Every school is held to the same standards of performance, yet every school relies on disparate resources to reach those standards. The root of the problem is the finance structure itself. Like other states, Illinois receives only a small portion of its total funding from the Federal government, roughly eight percent. But unlike other states that primarily fill the remaining void with state funding, Illinois's state share is only 29 percent, the second lowest in the country. Therefore, the bulk of school funding comes from local property taxes. So, in Illinois, wealthy communities can adequately fund their schools, but many middle class communities and all poor communities cannot.

While Illinois does have a funding formula that allocates state money to schools, there are considerable problems with it. First, the formula (referred to around the state as EFAB for the Education Funding Advisory Board, which provides formula adjustment recommendations every two years and is not necessarily used by legislators for allocation), does not take into consideration (a) research on effective education, (b) the additional needs of English Language Learners, and (c) the additional needs of high-poverty students. Second, the formula, devised in 1997, does not account for the resources required for all students to meet state academic standards under *No Child Left Behind*. Third, the rate at which the formula projects funding for the 2009-2010 school year has not been implemented.

Illinois, like most states, has had its fair share of school funding reform proposals over the past few decades. In 1993, a legislative task force was instituted with the goal of producing

legislation that would provide property tax relief and restructure state tax rates. In 1996, another business-based taskforce had been formed by the governor, Jim Edgar; this taskforce proposed a constitutional amendment that would ease the modifications on tax structures. In 2003-2004, a House joint resolution was passed that would examine property tax and school funding reform. And various bills have been proposed in the legislature that would significantly alter funding levels and policies; none have yet been signed into law. While other states have viewed school funding inequities and inadequacy as detrimental to their social and economic health - and have consequently instituted legislation to fix those problems - Illinois continues to operate with a very outdated model of school funding.

There are several optimistic signs, however, that demonstrate reform potential for Illinois school funding. During the middle of the worst recession in sixty years, the Illinois State Senate recently passed a tax increase for investment in education (Senate Amendment 2). Additionally, a major school finance lawsuit based on civil rights claims is on the docket. And a prominent policy advocacy group, Advance Illinois, was recently created to propose reform for Illinois education. Illinois residents arguably see the impact of school funding disparities on the state's economy; however, understandably, Illinois residents are concerned about pouring more money into a system that may or may not put the new dollars to best use.

The Illinois School Finance Adequacy Initiative addresses this last concern, primarily, by helping the state to identify the most critical financial resources for school funding reform. It also addresses the other problems with the current Illinois school funding model: It updates the state aid formula with one that accounts for the differing needs of educating poor and English language learner (ELL) students, and it accounts for the necessary elements in helping all students achieve at levels set forth by the state under *No Child Left Behind*.

Theoretical Foundations

For many decades, states were concerned primarily with ensuring that all schools were funded equally. States, such as California, were forced, via the courts, to equalize funding at the same time that property tax caps were imposed on local communities. Thus, in California, the state controlled a significant share of school funds, and it attempted to distribute those funds as equally as possible.

While California now is in greater financial turmoil than Illinois, Illinois has at the same time resisted any attempt to equalize funding. Fortunately, Illinois does not have to reposition itself from a few decades of a flawed funding model experiment. Unfortunately, it has done nothing to address the huge disparities between even neighboring districts. Some of the wealthiest communities are able to fund their schools at over \$20,000 per student per school year; others, sometimes mere miles away, can barely afford \$7,000.

The primary problem with the focus on equalizing funding is that it does not account for the different resources that must go into educating diverse students held to the same academic standards. For instance, considering that poor students are more inclined than middle class students to struggle academically, more resources are needed to provide them with an adequate (or equal) education. This realization, spurred in part by *No Child Left Behind*, has caused reformers to see that equalizing funding, though a step in the right direction, is not sufficient if our intent is for all students to achieve at high levels.

A new funding paradigm, called "adequate funding," focuses on the practices and structures in schools that work for ensuring that all students have opportunities to achieve at high levels. Then it asks the question: How much do those practices and structures cost? Such a paradigm will not only alter the formulas by which schools are funded, it has the potential to

encourage effective reallocation of dollars to more effective, school-wide educational strategies. In other words, such a model could provide incentives for schools and districts to use their dollars in more effective ways.

What is Adequacy?

To think about school funding with an adequacy framework is to consider the adequate (or sufficient) fiscal resources that would enable all students to perform at high levels. An adequacy framework first necessitates that current money within the system is used in different ways. Under an equity framework, the dollar amount that is used as the foundation or baseline is often arbitrarily determined: The money in the system is a result of political compromise. However, under an adequacy framework, the foundation of the baseline dollar amount is strategic. So, any money above and beyond what the system currently has should be determined - and hopefully used - in ways that are consistent with research and best practice.

There are four primary methods currently in practice for determining an adequate amount of money. The first, the "successful district" approach, examines expenditure and achievement data in order to identify "successful" districts within a state (i.e., districts that produce desired results). This method is advantageous in that it provides a clear link between a per-pupil dollar cost and achievement result levels. However, to produce this formula, features inherent in "atypical" districts are excluded, and issues of poverty and English Language Learner students are often minimized.

The second method, the "cost function" approach, utilizes complex regression formulas to identify the costs for certain achievement outcomes. Like the successful district approach, the cost function approach produces a simple number outcome; however, these approaches leave current resource usage in districts and schools unquestioned.

The third method, the "professional judgment" approach, utilizes a variety of educational professionals to make judgments on what resources are needed at the school level to reach particular achievement levels. While this at least gets inside the "black box" of resource allocation in schools and districts, it produces results based on judgment only, not evidence of student learning gains.

The fourth method, utilized by the Illinois School Finance Adequacy Initiative, the "evidence-based model," employs findings from experimental studies of effective schooling strategies, as well as Comprehensive School Reform (CSR) models, to build "prototype" schools as a way to model the resources needed so that all schools in Illinois can be as effective as the schools that receive special attention under CSR plans. For instance, evidence from randomized control experiments demonstrates that class sizes of fifteen or fewer students in grades kindergarten through three are effective in increasing achievement (Finn & Achilles, 1990); thus, the evidence-based model accounts for staffing that accommodates this strategy. Additionally, lowering class size does not automatically lead to achievement gains if teachers do not have the support they instructional need (Graue & Rauscher, 2009). Thus, the model also incorporates instructional coaches with specific staffing ratios.

Based on regional costs for labor, supplies, and so forth, a model is built that accounts for all the practices determined effective under the evidence-based model. Additionally, certain practices that are essential for school operations, such as administrative labor, are included. Those costs are determined through a combination of research where available, professional judgment, and local context.

A feature of the evidence-based model that is most important for a diverse state like Illinois is that additional resources are added to the state foundation level. So, in other words, the

funding formula does not assume that all students need exactly the same resources. Evidence demonstrates that English Language Learners and impoverished students require additional instructional resources, such as tutors (Cohen, Kulik, & Kulik, 1982). The model incorporates those costs.

Methodology

This statewide comparison of an evidence-based approach to school finance adequacy to current revenues (2008) in Illinois is replicated after the Wisconsin school finance adequacy study methodology (Odden, Picus, Archibald, Goetz, Mangan, & Aportela, 2007). The Wisconsin adequacy study was founded on a school-level expenditure structure developed by Odden, Archibald, Fermanich, and Gross (2003). The model builds school-level resources, mostly through staff allocations by programmatic areas, with a limited number of specific dollar amounts. These elements were vetted for their appropriateness to the state-specific context in Illinois by an advisory group of educators, politicians, business community members, and concerned citizens known as the Illinois School Finance Adequacy Taskforce. They approved the model, with the addition of one assistant principal per prototypical school with the rationale that especially in urban areas, the assistant principal position was needed to handle discipline issues so that the principal and other administrators could be instructional leaders.

The adequacy model was calculated according to the most current data available for schools in Illinois (2008). It was then compared to current district revenues (from local and state sources); federal revenues were not utilized in this study as we are attempting to study state-specific uses of funds. Following are the general demographic information for Illinois public school districts, schools, and students.

Demographics

The Illinois student data includes 2,023,087 Illinois students, 43% of who qualify for free and reduced-price lunch, and 5% of who are English language learners (ELL). These students attend a total of 4,058 public schools in 873 districts.

Simulation Parameters

The simulation of the evidence-based adequacy model for Illinois included the following elements (Odden et al., 2007) with the allocation of assistant principals* specified by the Illinois School Finance Adequacy Taskforce.

Table 1. Simulation Parameters Allocated by School Size

Expenditure Element	School Type	Parameter
Prototypical School Size	Elementary School	432 Students
	Middle School	450 Students
	High School	600 Students
Specialist Teachers	Elementary & Middle Schools	20% over Core Teachers
	High School	33% over Core Teachers
Instructional Facilitators	All School Types	1 per 200 students
Summer School and Extended Day Class Size	All School Types	15:1 for half of the students who qualify for free and reduced-price lunch
Regular School Day Class Sizes	Kindergarten to 3 rd Grade	15
	4 th to 12 th Grade	25
	Alternative and Small Schools	7
Special Education Teachers	All School Types	1 per 150 students
Special Education Teacher Aides	All School Types	0.5 per 150 students
Principals	All School Types	1 per prototypical school
Assistant Principals*	All School Types	1 per prototypical school
Secretaries	All School Types	1 per prototypical school
Clerical Staff	Elementary & Middle Schools	1 per prototypical school
	High Schools	3 per prototypical school
Non-Instructional Aides	Elementary & Middle Schools	2 per prototypical school
	High Schools	3 per prototypical school
Guidance Counselor	Middle & High Schools	1 per 250 students

Library	All School Types	1 per prototypical school
Media Tech	High Schools	1 for every 600 students above 1000

These simulation parameters provided the foundational elements for the inputs of the adequacy model for the state of Illinois. State average salaries were used for teachers, assistant principals, principals, and library media technology positions to calculate a cost for each of the elements. Estimated salaries were used for school secretaries, clerical staff, and instructional aides as there wasn't reliable statewide data available; these figures may be below actual salaries, and a sampling of salaries in these categories would improve the accuracy of these estimates. Benefits were also estimated at 37.54% and checked against a few districts in the state; this is an area for continued study as benefit rates may vary by location and position throughout the state.

Other expenditure elements in the simulations were straight dollar amounts. These per-pupil resources were replicated from the Wisconsin study (Odden et al., 2007); the Illinois taskforce reviewed them without further changes. See Table 2 for specific elements.

Table 2. Simulation Parameters Allocated by Per-Pupil Dollar Amount

Expenditure Element	School Type	Per-Pupil Dollar Amount
Supplies	Elementary and Middle Schools	\$140.00
	High Schools	\$175.00
Technology	All School Types	\$250.00
Student Activities	Elementary and Middle Schools	\$200.00
	High Schools	\$250.00
GATE	All School Types	\$25.00
PD	All School Types	\$100.00
Assessment	All School Types	\$25.00
Central Office	N/A	\$658

These dollar amounts were populated according to average daily membership (ADM) counts grade-by-grade, rolled up to the school type level for each school. There are also parameters that

are dependent on the number students who qualify for free and reduced-price lunch. These elements are specified in Table 3.

Table 3. Simulation Parameters Allocated by Student Demographics

Expenditure Element	School Type	Parameter
Summer School and Extended Day Class Size	All School Types	15:1 for half of the students who qualify for free or reduced-price lunch (FRL)
Tutors	All School Types	Minimum of 1 per prototypical school or 1 for every 100 students who qualify for FRL, whichever is greater
Pupil Support Staff	Elementary	1 for every 100 students who qualify for free or reduced-price lunch
	Middle and High Schools	1 for every 100 students who qualify for free or reduced-price lunch, plus 1 guidance counselor for every 250 students
English Language Learner (ELL) Teachers	All School Types	An additional 1.0 FTE teacher positions for every 100 ELL students

In addition to the abovementioned parameters, there are also small school adjustments. The model allocates a class size of 1 teacher for every 7 students in schools with less than 75 students total.

Results

Comparison of Adequacy Model Costs to Current Revenues

The adequacy model simulated for Illinois schools and districts costs a statewide total of \$25,434,575,686 or \$12,572 per pupil. If implemented, some states include a hold harmless provision wherein no district would receive less than they did in the previous year; this would cost \$1,142,281,186 or \$565 per pupil for 177 districts. Current revenues (2008) in Illinois, including state and local revenues, totals \$21,894,089,547 or \$10,822 per pupil. Therefore the

difference between the adequacy model simulation and current revenues totals \$3,540,486,139 or \$1,750.04 per pupil (without hold harmless).

These total amounts can be broken down by element. Table 4 provides these details by personnel category.

Table 4. State-level Adequacy Simulation Resource Elements by Personnel Category

Resource Element	Statewide FTE	Statewide Cost	Per Pupil
Core Teachers	97,175	\$8,155,085,046	\$4,031
Specialist Teachers	22,726	\$1,907,189,870	\$943
Instructional Facilitators	10,115	\$848,901,532	\$420
Teacher Tutors	9,411	\$789,756,327	\$390
ELL Teachers	995	\$83,490,050	\$41
Extended Day	7,156	\$600,556,270	\$297
Summer School	7,156	\$600,556,270	\$297
Special Education Teachers	13,487	\$1,131,868,709	\$559
Special Education Aides	6,744	\$185,503,591	\$92
Pupil Support	9,411	\$789,756,327	\$390
Guidance Counselors	4,432	\$371,977,606	\$184
Library	4,229	\$404,606,536	\$200
Media Tech	385	\$36,819,042	\$18
Substitute Teacher Days	N/A	\$289,796,616	\$143
Principal	4,229	\$601,328,964	\$297
Assistant Principal	4,229	\$555,361,921	\$275
Secretary	4,229	\$174,492,131	\$86
Clerical	6,338	\$217,945,954	\$108
Non-Instructional Aides	9,513	\$261,670,512	\$129
TOTAL	221,960 FTE	\$18,006,663,274	\$8,900

Table 5 presents the remainder of the resource elements by per-pupil dollar amount. If Tables 4 and 5 are added together, they total \$12,532 per pupil statewide, with the remaining \$40 per

pupil allocated for small schools adjustments, for the total \$12,732 per pupil for the Illinois adequacy model.

Table 5. State-level Adequacy Simulation Resource Elements by Per-Pupil Dollar Amount

Resource Element	Statewide Cost	Per Pupil
Supplies	\$305,382,140	\$151
Technology	\$505,771,750	\$250
Activities	\$436,260,200	\$216
GATE	\$50,577,175	\$25
Formative Assessments	\$50,577,175	\$25
Professional Development	\$202,308,700	\$100
Central Office Administrative/Staffing	\$1,331,191,246	\$658
Central Office Carry Forwards	\$4,465,896,989	\$2,207
Small Schools Adjustment	\$ 79,947,036	N/A
TOTAL	\$7,427,912,411	\$3,632

These elements were calculated without a comparable wage index (CWI). If a district-by-district CWI is applied (Taylor & Fowler, 2007), our Illinois adequacy model would cost an additional \$79,570,002. The range of the CWI was 0.73 for the lowest regional index to 1.06 for the highest regional index. The average index was 0.92. There are greater numbers of students within the districts located in the regional indices above 1.0 than below statewide.

Further, it may be appropriate to apply an index for district type, since current costs seem to differ depending on if a district is an elementary, high school, or unit (grades K-12) type. The last study of this issue in Illinois was conducted by Jennifer Imazeki in 2001. Her cost function results, if applied, would use unit district as the baseline (1.0), with elementary districts at 1.16 and high school districts at 1.607. There are 386 elementary districts, 101 high school district, and 385 unit districts statewide. If applied to our Illinois adequacy model with the CWI, the statewide cost would be \$2,770,943,897. Our adequacy model was calculated without district type indices since we did not have recent figures to apply this model.

District-Specific Examples

In order to put this Illinois adequacy model in perspective for the individual districts that it simulates costs for, three individual districts are highlighted.

DeKalb Community Unit School District 428

Dekalb Community Unit School District 428 is a unit district in northwest Illinois with 5,720 students enrolled. Thirty nine percent of the students qualify for free or reduced-price lunch and 7% are identified with limited English proficiency. Their 2008 total district revenues were \$57,740,379. Our simulated Illinois adequacy model costs a total of \$64,459,630, or \$11,269 per pupil. Therefore, the adequacy model costs a total of \$6,719,251 or \$1,175 per pupil more than current revenues for this district. Assuming local revenues remain the same, percent of local funding would decrease by 7.5%, from 72.2% to 64.7%. (If applied, a CWI adjustment would provide this district with an additional \$4,033,664. A district-type index (Imazeki, 2001) would not provide any additional funds.)

Wilmette School District 39

Wilmette School District 39 is an elementary district in the affluent northern suburbs of Chicago with 3,642 students enrolled. The student population includes 1% who qualify for free or reduced-price lunch, and 2% who are identified with limited English proficiency. Their 2008 total district revenues were \$42,767,856. Our simulated Illinois adequacy model costs total \$40,614,596, or \$11,152 per pupil. The adequacy model costs a total of \$2,153,260 (or \$591 per pupil) less than current revenues for this district. Without a hold harmless provision and assuming local revenues remain the same, percent of local funding would increase by 4.9% from 91.5% to 96.4%. (If applied, a CWI adjustment would provide this district with an additional

\$15,730,033. A district-type index (Imazeki, 2001) could provide an additional \$4,711,293 in funds.)

Vienna High School District 133

Vienna High School District 133 is a high school district in southern Illinois with 389 students enrolled. The student population includes 50% who qualify for free or reduced-price lunch, and none of whom are identified with limited English proficiency. Their 2008 total district revenues were \$3,329,772. Our simulated Illinois adequacy model costs a corresponding total of \$4,400,570, or \$11,313 per pupil. The adequacy model costs a total of \$1,020,798 (or \$2,624 per pupil) more than current revenues for this district. Assuming local revenues remain the same, percent of local funding would decrease by 10.7% from 46% to 35.3%. (If applied, a CWI adjustment would decrease this district's funding by \$956,558. A district-type index (Imazeki, 2001) could provide an additional \$2,671,146 in funds.)

Discussion

There were many elements of this model of school finance adequacy to consider while building it. We weighed the appropriateness of these elements based on current research as well as the state-specific context in Illinois. Following is more detail regarding the rationales behind the final inclusion or exclusion of these elements, and suggestions for future improvements in these areas.

Preschool is not included in this model. The main reason for this exclusion is that it is not within the parameters of Illinois' constitutional obligations. The Illinois School Finance Adequacy Taskforce members were strong supporters of early childhood and knowledgeable of the high effect sizes that accompany funding such educational programs, especially in

impoverished areas. A recommendation for future adequacy modeling for Illinois would be to include funds for early childhood as a foundational element of K-12 public education.

Our taskforce also advised us to build our model with a comparable wage index (CWI). We utilized the district-specific CWI developed by Lori Taylor and available from the National Center for Education Statistics. The CWI is a national index, but we centered it for the state so that the relative differences within the state are taken into account. Illinois is a high CWI compared to the rest of the country (1.3), therefore we divided each district CWI by 1.3 in order to get an appropriate within-state CWI. Because of the unique geographical differences within Illinois (a large metropolitan area, collar counties of densely populated suburbs, and sparsely populated rural areas covering vast portions of the land), we felt it was important to present the impact this adjustment would have on our model. The cost of the CWI adjustment is less than 1% of the total cost of the adequacy model. In order to present it separately, we did not include it in our calculations.

Resources for high cost, low incidence special education students are in addition to the total that has been presented for this adequacy model (another approximately \$200 million). The theoretical foundation for the evidence-based approach to adequacy (Odden et al., 2007) supports the preventative notion of placing students in the least restrictive environment (LRE), but takes it one step further in providing resources for all struggling students, regardless of whether they qualify for special education services. The fact that Illinois has already begun to implement a Response to Intervention (RTI) model is right in line with this line of thinking. On the flip side, the 1-2% of students who are identified with severe and profound disabilities need to be provided for in a way that allows for districts to be fiscally viable. We follow Odden et al. in

recommending that the state cover 100% of the costs associated with students who have severe and profound disabilities.

This model assumes local tax rates will remain the same. The main purpose of this study is to determine what elements comprise an adequate education in Illinois and the associated costs of that education. A separate issue is to determine how much local schools and school districts can afford, thus defining the adequacy gap in Illinois since school funding is mostly made up of local funds. There are significant policy implications to any changes in local tax rates, which are beyond the scope of this paper.

As stated earlier in this paper, need better data is needed to estimate salaries for secretaries, clerical, and aides. Districts are not required to report salaries for these positions, so there isn't any statewide data available. Unfortunately, this leaves room for miscalculating the true cost of the model. We recommend further study into this area.

Finally, the cost structure differences according to district type (Imazeki, 2001) have not been applied to the results in this paper because they are based on cost functions which take into account variations that the evidence-based model also (Odden et al., 2007) takes into account. Some of these variations include but are not limited to smaller classes and different wage costs. We did not apply the index numbers in order to avoid double-counting certain aspects of the data.

There are, of course, policy implications to all of these decisions related to model components. The proposed adequacy model would be a 16% increase in total state expenditures for elementary and secondary education. Implementation would be no small feat in a state whose governor has recently announced plans to cut state education funds by \$1 billion dollars due to revenue shortages statewide. The purpose of our study is not to provide a politically

compromised picture of adequacy; instead it is to provide detailed fiscal information regarding what an adequate education in Illinois costs so that policymakers can make informed decisions in both the current fiscally constrained environment as well as future times of financial surpluses.

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