To account for the fact that the cost report program will not allow a negative amount to be keyed into Sch 3 lines 2.2 we will have the Leadercare w/c add back flow through line 2.20 so this cost can be properly included and allocated out to the correct lines. This does not change the final cost amount shown in Column 3, as the cost shown in column 1 is offset by the total amount allocated reflected in Column 2.