

Controlled Costs
(Dollars in Millions)

	1998	1999	1999
	Actual	Budget	Estimate
SGA	\$ 64.6	\$ 69.6	\$ 64.3
% Net Sales	16.7%		16.1%

1999 Estimate vs. 1998 Actual

General & Administrative \$2.2MM Favorable
Variable Expense \$1.5MM Unfavorable
Bad Debt \$0.5MM Unfavorable
Marketing, Other Selling Expense \$1.5MM Unfavorable