Forecast Costs at Completion

\[
EAC_f = \frac{(BAC - EV)}{(EV/AC)} + AC
\]

\[
\frac{(206-154)}{(154/131)} + 131
\]

= 175

\[
VAC_f = BAC - EAC_f
\]

\[
VAC_f = 206 - 175
\]

\[
VAC_f = 31
\]