

**TABLE 3S.10:** Cost Variances for Project Tracy (in U.S. dollars)

COST VARIANCES	
Cumulative AC	78,000
EV	44,000
CPI	$EV / AC = 44,000 / 78,000 = .56$
Estimated Cumulative Cost to Completion	$(1 / .56 \times 118,000) = 210,714$