1. One of your financial planning clients, Ms Yana has asked you to prepare specified personal financial statements on her behalf. Yana is a 33 year-old employed landscape gardener and has a gross income of \$55,000 for the 2019 financial year. In addition, Yana's employer also contributes 9.25% of her gross income into a personal superannuation fund that you have set up to fund her retirement. Fortnightly salary deductions (based on gross income) for Yana are as follows:

Details	Percentage	
Taxation	20	
Personal super contributions	7	
Health cover	3	
Union fees	2	

Other expenditures incurred by Yana for the 2019 financial year are as follows:

Details	Amount (S)	
Household expenses	10,000	
Mortgage loan repayments	12,000	
Credit card repayments	8,000	
Entertainment expenses	5,000	

Yana has also provided a list of her assets and liabilities based on the information that she currently has available as shown below:

Amount (S)

KOKO+	
160,000	
iO .	
(6)	
1010	
0	

(a) Prepare a personal cash flow budget for Yana for the 2019 financial year based on the information provided.

(b) Prepare a current personal balance sheet for Yana based on the information provided.

Answer:

(a) Personal cash flow statement for Yana for the 2019 financial year:

Income: Salary Employer superannuation	Salary	\$55,000
	Employer superannuation	5,088
	60,088	
Expendito	are: Taxation	11,000
	Personal superannuation3,8	50
	Health cover	1,650
	Union fees	1,100

Personal Financial Planning Case Studies

DJ Losen

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