

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 (\$)
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:

Details	Amount (\$)
Assets -	
House and personal effects	400,000
Superannuation	160,000
Car	10,000
Savings account	2,000
Liabilities -	
Mortgage loan	250,000
Credit card balance	10,000

- (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	\$55,000
	Employer superannuation	<u>5,088</u>
		60,088
Expenditure:	Taxation	11,000
	Personal superannuation	3,850
	Health cover	1,650
	Union fees	1,100

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