



SPENDING

INVESTING

SAVING

RETIREMENT

Personal FINANCIAL PLANNING

Objectives

- Achieving a desired standard of living
 - Standard of living: A grade or level of subsistence and comfort enjoyed in everyday life
- Protecting your assets and your family from the perils of life
 - Health, property, and life insurance are usually necessary
- Saving and investing for short-term and long-term goals
 - Short term: Within the next 2 years
 - Intermediate term: 3–5 years
 - Long term: 5 years and beyond
- Providing for retirement and financial security
 - Financial security: The peace of mind you feel when you know your income is more than enough to cover your expenses, as well as having enough money saved to cover emergencies and meet your future financial goals
- Supporting charitable endeavors
 - What charities do you want to support?
- Growing, conserving, and protecting an estate to be passed to heirs
 - What do you want to pass on to your dependents and other heirs?

Process of Personal Financial Planning

Steps

- Gather information to determine current standing. Prepare a personal balance sheet or net worth statement. You may need the help of a planner (e.g., a Certified Public Accountant, Certified Financial Planner, or Chartered Financial Consultant) to organize the data and prepare the personal balance sheet.
- Set personal goals, both short term and long term. Discover financial problems that need solutions, such as excessive housing costs, inadequate insurance, nonaggressive tax planning, and undisciplined spending habits.
- Develop an action plan, and get it down in writing. Professional advisors can write the plan.
- Implement your plan—take action. Professionals such as your accountant, insurance agent, investment advisor, and attorney can help with the execution of your plan.
- Review and revise the plan. Follow-up is a key to success.



Gather Documents & Prepare a Net Worth Statement

Solid personal financial planning begins with assembling the financial facts of your life. Whether you are going to prepare a plan on your own or with the assistance of an advisor, you need to get a handle on where you currently stand.

Step 1

Gather all the information regarding your assets and liabilities. Once you have all of that information available, start developing your balance sheet by listing all your assets (financial and tangible assets) with the values.

- Latest bank statements
- Cards (in the bank, money market accounts, or CDs)
- All investments (mutual funds, college savings accounts,

individual securities, annuities)

- Value of retirement accounts
 - Company pensions, IRAs, 401(k)s, etc.
- Cash surrender value of life insurance
 - Cash surrender value is the value you would receive if you "cashed in" your whole life policies.
- Home value (the estimated value of your home)
 - The best estimate of the value is an independent appraisal.
- Automobile value (the Kelley Blue Book value of your car)
- Personal property value (resale value of jewelry, house-hold items, etc.)
- Other assets

Step 2

Compute the sum of all the values from Step 1 to derive the total value of your assets.

Step 3

List everything you owe (liabilities).

- Remaining mortgage balance, including your first mortgage and any home equity loan balance
- Car loans
- Student education loans
- Loans against the cash surrender value of your whole life insurance policies
- Loans against retirement accounts such as a 401(k)
- Any other personal loans
- Credit card balances

Step 4

Compute the sum of all liabilities.

Step 5

Prepare a personal financial statement. Personal financial statements are prepared for:

- Individuals to organize and plan their financial affairs such as obtaining credit, income tax planning, retirement planning, and estate planning
- Professionals who rely on information in personal financial statements to determine whether to grant credit and to assess the financial activities of individuals and their financial standing

Primary focus of personal financial statements: assets and liabilities at the estimated current value, which is usually more relevant for decision making than historical cost information

Calculate your net worth: Assets – Liabilities = Net worth

Your overall goal is to grow your net worth by decreasing your liabilities, increasing your assets, or by doing both. Update your statement of net worth (personal balance sheet) at least twice a year.

Personal Financial Statement of:

John and Mary Smith

As of 12/31/17

Assets	Amount in Dollars
Cash - checking accounts	\$ 15,000
Cash - savings accounts	25,000
Contributions of deposits	5,000
Securities - stocks/bonds/mutual funds	100,000
Notes & contracts receivable	3,000
Life insurance (cash surrender value)	10,000
Personal property (autos, jewelry, etc.)	25,000
Retirement funds (e.g., IRAs, 401k)	30,000
Real estate (market value)	200,000
Total assets	\$ 503,000
Liabilities	Amount in Dollars
Current debt (credit cards, accounts)	\$ 3,000
Notes payable (described below)	100
Taxes payable	5,000
Real estate mortgages (described)	200,000
Total liabilities	\$ 208,000
Net worth	\$ 295,000

Set Goals

Set goals by following these steps:

- Choose realistic goals—objectives that you can achieve.
- Be specific.
 - EN: I will have \$50,000 saved by the end of 5 years so I can make a down payment on a single-family home.
- Determine how you will accumulate the funds.
 - EN: I will deposit \$8,500 each year for 5 years into a growth mutual fund with an annual return of 8%.

Goals may change over time, and your place in the life cycle and major life events—marriage, planning for children, college, receipt of an inheritance, purchasing a new home, divorce, and retirement—will influence goal setting.

Examples of Goals

- Establish an emergency savings fund of \$20,000.
- Pay off credit card debt (\$3,000).
- Provide for a comfortable retirement by having a 401(k) of \$1,000,000 upon retirement.
- Purchase a home by saving and investing for a future value of \$60,000 (down payment).
- Purchase a new automobile and fund it with a low-rate car loan and a down payment of \$3,000.
- Fund a college education by saving in a 529 plan.
- Acquire personal assets (e.g., large-screen television and surround sound).
- Renovate the home by upgrading the kitchen and bathroom (estimated price tag \$40,000).
- Fund a vacation to Europe (flight and accommodations of \$2,500).

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