

FUNDACIÓN HAGÁMOSLO JUNTOS

2024 Financial Transparency Report

Joint Replacement Program

Cash Flow Basis | January 1 - December 31, 2024

Clear numbers. Traceable funds. Patient-centered impact.

98.7%

of the Program's operating expenses went directly to patient care

Prepared for donors, partners, and the public

Executive Summary

In 2024, Fundación Hagámoslo Juntos continued its Joint Replacement Program through a model built on patient and family cost-sharing, charitable support, and donated professional services. This report presents the Program on a cash-flow basis and completely separates transactions related to the Dr. Miguel Álvarez Cardiac Brigade.

Key indicator	2024
Program cash received	\$38,291.26
Operating expenses	\$42,988.35
Direct patient care	\$42,411.08
Administration, technology, and donation access	\$577.26
Documented donated professional and hospital services	\$50,174.88

\$98.66 of every \$100

of operating expense went directly to patient care

Operating expenses exceeded cash received during the year by \$4,697.09. The difference reflects the use of resources already available from prior periods and/or existing cash and bank balances.

1. Where Did the Funds Come From?

For clarity, contributions made by patients and their families are presented as cost-sharing contributions. They are not represented as payment of the full cost of care and are not conceptually grouped with general charitable donations.

Source of funds	Amount	%
Patient and family cost-sharing contributions	\$33,364.42	87.1%
General donations and contributions to the Program	\$4,852.24	12.7%
Contribution specifically designated for bone cement	\$74.60	0.2%
Total Program cash received	\$38,291.26	100.0%

2. How Were the Funds Used?

Use of funds	Amount	% of operating expenses
Direct patient care	\$42,411.08	98.7%
Administration, technology, and donation access	\$577.26	1.3%
Total operating expenses	\$42,988.35	100.0%

Direct Patient Care

Component	Amount
Hospitalization and hospital expenses	\$35,741.77
Clinical and surgical team, anesthesia, instrumentation, and related patient-care costs	\$6,669.31
Total direct patient care	\$42,411.08

This category includes scheduled joint-replacement procedures as well as clinically necessary care associated with perioperative events and complications. For example, the Program covered additional treatment for a patient with a surgical-site infection and hospital expenses for a patient whose surgery had to be suspended because of a hypertensive crisis.

Administration, Technology, and Donation Access

Concept	Amount
Preparation of financial statements	\$186.50
Xpress Pago membership to facilitate donations	\$92.02
Website platform hosting	\$298.75
Total	\$577.26

3. The Value That Never Passes Through the Bank Account

Cash flow alone does not capture the full value of care delivered. During 2024, physicians, anesthesiologists, surgeons, the hospital, and other professionals documented donated services totaling:

\$50,174.88

in documented donated professional and hospital services

When cash-funded direct patient care and documented donated professional services are combined, the identified value of clinical support delivered through the Program reached at least:

\$92,585.96

in identified clinical support during 2024

This figure is not intended to represent the full economic cost of each surgery and does not include every in-kind donation. It reflects only the components that were quantified in the records reviewed.

4. Transparency and Reporting Criteria

- Accounting basis: cash flow for the period January 1 through December 31, 2024.
- Program separation: all transactions identified with the Dr. Miguel Álvarez Cardiac Brigade are excluded from the Joint Replacement Program and presented in a separate appendix.
- Voided or canceled checks are not recognized as cash outflows.
- Donated services are reported separately from cash flow so that bank receipts and expenses are not overstated.
- Patient and family contributions are described as cost-sharing contributions, not as payment of the full cost of treatment.
- Amounts shown in U.S. dollars are translations of the underlying Honduran-lempira records and are provided solely to improve readability for international donors.

5. Our Commitment

Transparency is more than publishing numbers. It means showing clearly what resources were received, how they were used, and how much of that effort reached patients. In 2024, nearly all operating expenses of the Joint Replacement Program were tied directly to clinical care.

98.7%
DIRECT PATIENT CARE

Cash Flow Summary

Category	Amount
Program cash received	\$38,291.26
(-) Operating expenses	(\$42,988.35)
Net change in Program cash - 2024	(\$4,697.09)

Appendix A. Dr. Miguel Álvarez Cardiac Brigade

During 2024, the Foundation also served as a vehicle to receive and administer funds for an extraordinary cardiac brigade. These funds are not part of the Joint Replacement Program and are shown only to preserve institutional financial traceability.

Transaction	Amount
Cash received for the Cardiac Brigade	\$50,400.60
Medical supplies	(\$4,830.29)
Medical equipment	(\$3,867.96)
Transportation of equipment, United States - Honduras	(\$1,729.16)
Total used during 2024	(\$10,427.41)
Net balance identified at year-end	\$39,973.19

The balance shown above relates exclusively to the movement recorded for the Cardiac Brigade and is not included in any Joint Replacement Program indicator.