March 27, 2026

Via Federal Express
Via Email

Mr. John Kniery
Administrator
Illinois Health Facilities and Services Review Board
525 West Jefferson Street, 2nd Floor
Springfield, Illinois 62761

Re: DuPage Medical Group – Schaumburg Medical Office Building
Proj. No 22-021
Final Realized Cost Report

Dear Mr. Kniery:

On behalf of DuPage Medical Group, Ltd. (, the "Permit Holder"), I am writing to submit the final audited cost report for Project No. 22-021. On August 30, 2022, the Chair of Illinois Health Facilities and Services Review Board approved the Permit Holders' application to establish a medical office building located at 1325 Meacham Road, Schaumburg, Illinois (the "Project"). The medical office building opened in the fall of 2025, and the installation of the linear accelerator was completed on October 1, 2025.

In connection with the close-out of the Project, the Permit Holders submit as Attachment A, the audited cost report, which was prepared by the independent accounting firm RSM.

Pursuant to 77 Ill. Admin. Code §1130.770, the final realized costs, as itemized, are the total costs required to complete the Project, and there are no additional associated costs or capital expenditures related to the Project. I further certify that the Permit Holders complied with all of the terms of the permit to date, and all information submitted in this cost report for the facility is true and correct.

If you have any questions or need any additional information related to the Project, please feel free to contact me.

Sincerely

Chris Catalano

Chris Catalano
Chief Financial Officer
DuPage Medical Group, Ltd.

Attachment

Attachment A

Audited Cost Report

DMG Practice Management Solutions, LLC

Schedule of Project Costs and Sources of Funds for Project No. 22-021 DuPage Medical Group–Schaumburg Medical Office Building
Period from August 30, 2022 (date of certificate of need permit approval) to December 31, 2025

RSM US LLP

Independent Auditor's Report

Board of Directors
DMG Practice Management Solutions, LLC
d/b/a Duly Health and Care

Qualified Opinion
We have audited the Schedule of Project Costs and Sources of Funds for Project No. 22-021 DuPage Medical Group–Schaumburg Medical Office Building of DMG Practice Management Solutions, LLC (DMG) for the period from August 30, 2022 (date of certificate of need permit approval) to December 31, 2025, and the related notes (the Schedule).

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Schedule presents fairly, in all material respects, the project costs and sources of funds for Project No. 22-021 DuPage Medical Group–Schaumburg Medical Office Building of DMG Practice Solutions, LLC for the period from August 30, 2022 (date of certificate of need permit approval) to December 31, 2025, in accordance with terms of the basis of accounting described below and in Note 2 to the Schedule.

Basis for Qualified Opinion
As discussed in Note 4 to the Schedule, costs reported in the Schedule include $21,016,229, $25,892 and $85,320 of modernization contracts, architectural/engineering fees and movable or other equipment (not in construction contracts), respectively, paid by the landlord. We were unable to obtain sufficient appropriate audit evidence about these expenditures paid by the landlord and whether such costs complied with the terms of the Illinois Health Facilities Planning Act 20 ILCS 3960 and Title 77 Illinois Administrative Code 1130.770, "Project Completion, Final Realized Costs and Cost Overruns" because we were not provided access to the financial information. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of DMG and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter—Basis of Accounting
We draw attention to Note 2 to the Schedule, which describes the basis of accounting. The Schedule is prepared for the purposes of complying with the terms of the Illinois Health Facilities Planning Act 22 ILCS 3960 and Title 77 Illinois Administrative Code 1130.770, "Project Completion, Final Realized Costs and Cost Overruns," which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule
Management is responsible for the preparation and fair presentation of the Schedule in accordance with the terms of the Illinois Health Facilities Planning Act 20 ILCS 3960 and Title 77 Illinois Administrative Code Part 1130.770, "Project Completion, Final Realized Costs and Cost Overruns," as described in Note 2 and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule
Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DMG's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DMG's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other-Matter Paragraph—Restriction on Use
Our report is intended solely for the information and use of DMG and the Illinois Health Facilities and Services Review Board and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Minneapolis, Minnesota
March 27, 2026

DMG Practice Management Solutions, LLC
DuPage Medical Group–Schaumburg Medical Office Building

Schedule of Project Costs and Sources of Funds for Project No. 22-021
Period from August 30, 2022 (date of certificate of need permit approval) to December 31, 2025

Description of Costs	Approved Permit Amount	Actual
Modernization Contracts	$ 20,000,000	$ 31,762,985
Contingencies	2,720,000	-
Architectural/Engineering Fees	1,430,000	1,829,517
Consulting and Other Fees	850,000	100,331
Movable or Other Equipment (not in construction contracts)	25,000,000	14,691,993
Fair Market Value of Leased Space or Equipment	6,367,840	-
Assessed Value of Leased Space	-	6,367,840
Total Project Costs	$ 56,367,840	$ 54,752,666
Cash and Securities	$ 6,990,000	$ 17,594,583
Leases	49,377,840	37,158,083
Total Sources of Funds	$ 56,367,840	$ 54,752,666

See notes to Schedule of Project Costs and Sources of Funds for Project No. 22-021.

Notes to Schedule of Project Costs and Sources of Funds for Project No. 22-021
Period from August 30, 2022 (date of certificate of need permit approval) to December 31, 2025

Note 1. Description of Project

The Illinois Health Facilities and Services Review Board (HFSRB) approved Project No. 22-021 DuPage Medical Group–Schaumburg Medical Office Building (the Project) on August 30, 2022, and issued a permit in the amount of $56,367,840 to DMG Practice Management Solutions, LLC (DMG) with an anticipated completion date of December 31, 2025.

The Project consists of modernization of a portion of a former retail space for the purpose of consolidating physician practice. These services will be non-hospital based ambulatory care. The project will include modernization of 100,000 gross square feet of non-reviewable space.

Note 2. Basis of Accounting

The Schedule of Project Costs and Sources of Funds for Project No. 22-021 DuPage Medical Group–Schaumburg Medical Office Building (the Schedule) was prepared for the purpose of complying with the terms of the Illinois Health Facilities Planning Act 20 ILCS 3960 and Title 77 Illinois Administrative Code 1130.770 “Project Completion, Final Realized Costs and Cost Overruns,” and is not intended to be a complete presentation of DMG’s sources and uses of funds, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, the Schedule is not intended to be a complete presentation of DMG’s sources and uses of funds in conformity with accounting principles generally accepted in the United States of America.

The Schedule is presented on the accrual basis of accounting. The amounts presented in the Schedule only relate to Project No. 22-021.

Note 3. Sources of Funds

Sources of funds include $17,594,583 of cash and securities from on-hand operating funds. Sources of funds reported as leases include $21,016,229, $25,892 and $85,320 of modernization contracts, architectural/engineering fees and movable or other equipment (not in construction contracts), respectively, paid by the landlord, $6,367,840 of leased building space and $9,662,802 of costs financed through other leases.

Note 4. Project Costs and Sources of Funds Not Subjected to Auditing Procedures

Modernization contracts and leases reported in the Schedule include $21,127,441 of costs paid by the landlord. Management of DMG has represented that such project costs and sources of funds paid by the landlord are not subject to the jurisdiction of the Illinois Health Facilities and Services Review Board and are thus not within the scope of the audit of the Schedule.

Note 5. Subsequent Events

Management of DMG has evaluated subsequent events through March 27, 2026, which is the date the Schedule was available to be issued, for possible measurement and/or disclosure effects on the Schedule.