

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

FINANCIAL REPORT
(Audited)

December 31, 2011

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GUSCO FINANCIAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

Stockholder
United States Medical Group of Florida, Inc.
Orlando, Florida

We have audited the accompanying balance sheet of United States Medical Group of Florida, Inc. as of December 31, 2011, and the related statement of operations, changes in stockholder's equity and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* (July 2007 Revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United States Medical Group of Florida, Inc. as of December 31, 2011, and the respective changes in financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 13, 2012 on our consideration of United States Medical Group of Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Gusco Financial Corporation

September 13, 2012

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

BALANCE SHEET

December 31, 2011

ASSETS

CURRENT ASSETS

Cash	\$ 82,185
Accounts receivable	252,057
Prepaid expenses	10,162
Interest receivable	43,715
Advances to affiliates	<u>763,701</u>

Total current assets	<u>1,151,820</u>
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PROPERTY AND EQUIPMENT, net of accumulated depreciation of \$2,428,305

1,467,282

\$ 2,619,102

LIABILITIES AND STOCKHOLDER'S EQUITY

CURRENT LIABILITIES

Accounts payable	\$ 41,224
Accrued expenses	73,936
Advances from related parties	<u>1,226,746</u>

Total current liabilities	<u>1,341,906</u>
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LONG-TERM LIABILITIES

Deferred tax	<u>246,700</u>
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STOCKHOLDER'S EQUITY

Common stock, 500,000 shares authorized, no par value, 474,410 shares issued and outstanding	500
Additional paid-in capital	80,925
Retained earnings	<u>949,071</u>

1,030,496

\$ 2,619,102

The Notes to Financial Statements are an integral part of these statements.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

STATEMENT OF OPERATIONS

Year Ended December 31, 2011

Revenue	\$ 2,700,110
Operating expenses:	
Selling, general and administrative	2,766,770
Interest expense	89,583
Depreciation and amortization	159,807
	<u>3,016,160</u>
Operating loss	<u>(316,050)</u>
Other income (expense):	
Interest income	44,123
Other income	110,004
	<u>154,127</u>
Net loss before taxes	(161,923)
Provision for income taxes	<u>27,000</u>
Net loss	<u>\$ (134,923)</u>

The Notes to Financial Statements are an integral part of these statements.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.
STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY

Year Ended December 31, 2011

	<u>Common Stock</u>	<u>Paid-In Capital</u>	<u>Retained Earnings</u>
BALANCE, December 31, 2010	\$ 500	\$ 80,925	\$ 1,083,994
Net loss	-	-	(134,923)
BALANCE, December 31, 2011	<u>\$ 500</u>	<u>\$ 80,925</u>	<u>\$ 949,071</u>

The Notes to Financial Statements are an integral part of these statements.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

STATEMENT OF CASH FLOWS

Year Ended December 31, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Fees received	\$ 2,794,543
Interest received	408
Other income received	110,004
Selling, general and administrative expenses paid	(2,735,799)
Interest paid	<u>(135,456)</u>
Net cash provided by operating activities	33,700
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(56,391)
Advances to affiliates	(53,863)
Repayments from affiliates	<u>33,140</u>
Net cash used in investing activities	(77,114)
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal advances on line of credit	50,000
Principal reductions on line of credit	<u>(50,000)</u>
Net cash provided by financing activities	<u>-</u>
NET DECREASE IN CASH	(43,414)
CASH, beginning	<u>125,599</u>
CASH, ending	<u><u>\$ 82,185</u></u>

The Notes to Financial Statements are an integral part of these statements.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

STATEMENT OF CASH FLOWS

(Continued)

Year Ended December 31, 2011

RECONCILIATION OF NET LOSS TO NET
CASH PROVIDED BY OPERATING ACTIVITIES

Net loss	<u>\$ (134,923)</u>
Adjustments to reconcile net loss to net cash provided by operating activities:	
Depreciation	159,807
Decrease in accounts receivable	94,433
Decrease in prepaid expenses	8,791
Increase in interest receivable	(43,715)
Increase in accounts payable	15,755
Decrease in interest payable	(45,873)
Increase in accrued expenses	6,425
Decrease in deferred taxes	<u>(27,000)</u>
	<u>168,623</u>
Net cash provided by operating activities	<u><u>\$ 33,700</u></u>

The Notes to Financial Statements are
an integral part of these statements.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business and Basis of Accounting: United States Medical Group of Florida, Inc. (the "Company") is a Florida corporation as is a wholly-owned subsidiary of USMG Investment Corporation. The Company provides ambulatory surgical procedures and the required support staff (such as nurses and technicians) by means of on site modular and mobile surgical centers at correctional facilities. The Company also provides personnel to supervise operations of a surgical center.

Cash and cash equivalents: The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable: Accounts receivable represents amounts due from customers for services. The Company considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. Management reviews accounts annually and if amounts become uncollectible, they are charged to operations.

Property and Equipment and Depreciation: Property and equipment are stated at cost, less accumulated depreciation. Depreciation is provided over the following estimated lives of such assets using the straight line method:

	<u>Years</u>
Modular unit and improvements	7 - 20
Medical Equipment	7 - 15
Computer equipment	5
Furniture and fixtures	5 - 10
Signage and model	7 - 10

Gains and losses resulting from the disposition of property and equipment are recorded as incurred, at which time the related cost and accumulated depreciation are removed from the accounts. Expenditures for repairs and maintenance are charged to operations as incurred and additions and improvements that extend the lives of the assets are capitalized.

Revenue and Cost Recognition: Revenue and costs for medical services are recognized when earned and when incurred, respectively.

Income Taxes: Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates as expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. The provision for income tax is the tax payable or refundable for the period plus or minus the change during the period in deferred tax assets and liabilities.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

NOTES TO FINANCIAL STATEMENTS

(Continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Date of Management's Review: Subsequent events were evaluated through September 13, 2012, which is the date the financial statements were available to be issued.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of certain assets, liabilities and disclosures. Accordingly, the actual amounts could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

NOTE 2. PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2011 consists of the following:

Modular unit and improvements	\$ 2,921,390
Medical Equipment	852,939
Computer equipment	77,614
Furniture and fixtures	25,931
Signage and model	17,713
	<u>3,895,587</u>
Less accumulated depreciation	<u>(2,428,305)</u>
	<u>\$ 1,467,282</u>

Depreciation expense for the year ended December 31, 2011 was \$159,807.

NOTE 3. FAIR VALUE MEASUREMENT

The Company has adopted FASB ASC 820, *Fair Value Measurements and Disclosures* for its financial assets and liabilities. FASB ASC 820 refines the definition of fair value, expands the disclosure requirement about fair value measurements, and establishes specific requirements as well as guidelines for a consistent framework to measure fair value.

The Company's financial instruments are cash, accounts receivable, prepaid expenses, interest receivable, advances to affiliates, accounts payable, accrued expenses, and advances from related parties. The recorded values of the aforementioned financial instruments approximate their fair values based on their short-term nature.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 4. LINE OF CREDIT

The Company is obligated to a financial institution under a \$240,000 revolving line of credit. Interest on the line of credit is payable monthly at the financial institution's prime rate. The rate in effect at December 31, 2011 was 4.5%. Principal is due on demand. There was no outstanding balance at December 31, 2011. The line of credit is secured by the Company's assets.

NOTE 5. INCOME TAXES

The benefit from income taxes consists of:

Current income tax expense	\$ -
Deferred income tax benefit	<u>27,000</u>
Provision for income taxes	<u>\$ 27,000</u>

Deferred income taxes are recognized for temporary differences between the bases of assets and liabilities for financial statement and income tax purposes. The differences relate primarily to depreciable assets (using accelerated depreciation methods, Section 179 expense election, and Section 168 additional first-year bonus depreciation for income tax purposes) and tax loss carryforwards.

The Company has an available federal net operating loss carryforward of approximately \$122,000 that will expire in 2023 through 2028.

Net deferred tax liabilities consist of the following components as of December 31, 2011:

Deferred tax liability:	
Difference in net book and tax values of fixed assets	\$ 270,600
Deferred tax asset:	
From federal net operating loss carryforwards	<u>(23,900)</u>
Net deferred tax liabilities	<u>\$ 246,700</u>

In assessing the realizability of the net deferred tax liability, management considers whether it is more likely than not that some portion or all of the deferred tax liability will be realized. The ultimate realization of the net deferred tax liability is dependent upon the generation of future taxable income during the periods in which those temporary differences become taxable. Management considers projected future taxable income and tax planning strategies in making this assessment.

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

NOTES TO FINANCIAL STATEMENTS

(Continued)

NOTE 6. RELATED PARTY TRANSACTIONS

The Company has made advances to a related party with common ownership. The advances accrue interest at a rate of 7% per annum and are unsecured. The outstanding advances at December 31, 2011 were \$624,500.

The Company has made advances to its parent corporation. The advances are non-interest bearing and due on demand. The outstanding advances at December 31, 2011 were \$57,243.

The Company has borrowed funds from several related parties (shareholders of parent corporation). The notes are due on demand without principal payment requirements, but require interest at a rate of 7% per annum. The total outstanding balances at December 31, 2011 were \$1,226,746. Interest expense incurred on this debt for 2011 was \$85,578.

The Company leases office space on a month by month basis from an entity owned by a related party (shareholder of parent). Rental payments to the entity during the year ended December 31, 2011 totaled approximately \$35,000.

NOTE 7. RETIREMENT PLAN

The Company sponsors a savings incentive match plan (SIMPLE) covering substantially all of its employees. The Company contributed 3% of the compensation of participating employees, which amounted to \$9,300.

NOTE 8. COMMITMENTS

The Company leases storage space on a month-to-month basis for \$635 a month.

Rent expense for the year ended December 31, 2011 was \$36,855, which includes rent paid to a related party (see Note 6).

NOTE 9. CONCENTRATIONS OF CREDIT RISK

During 2011, approximately 98.9% of the Company's revenue was earned in connection with a contract with the State of Florida.

GUSCO FINANCIAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Stockholder
United States Medical Group of Florida, Inc.
Orlando, Florida

We have audited the accompanying schedule of expenditures of federal awards and state financial assistance of United States Medical Group of Florida, Inc. for the year ended December 31, 2011. This financial statement is the responsibility of United States Medical Group of Florida, Inc.'s management. Our responsibility is to express an opinion on the financial statement of the programs/projects based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* (July 2007 Revision) issued by the Comptroller General of the United States; OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the United States Medical Group of Florida, Inc.'s basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated September 13, 2012 on our consideration of United States Medical Group of Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of management, State of Florida, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Gusco Financial Corporation

September 13, 2012

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 AND STATE FINANCIAL ASSISTANCE

For the Fiscal Year Ended December 31, 2011

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	CSFA Number	Contract Number	Expenditures
FEDERAL AWARDS			
NONE			\$ -
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ -</u>
STATE OF FLORIDA DEPARTMENT OF CORRECTIONS			
On-Site Ambulatory Surgical Services to Department's Inmates		S6277	<u>\$ 2,700,110</u>
TOTAL STATE OF FLORIDA DEPARTMENT OF CORRECTIONS			<u>2,700,110</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 2,700,110</u>

GUSCO FINANCIAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Stockholder
United States Medical Group of Florida, Inc.
Orlando, Florida

We have audited the financial statements of United States Medical Group of Florida, Inc. as of and for the year ended December 31, 2011, and have issued our report thereon dated September 13, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards (July 2007 Revision) issued by the Comptroller General the United States.

Internal Control Over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered United States Medical Group of Florida, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of United States Medical Group of Florida, Inc.'s over financial reporting. Accordingly, we do not express an opinion on the effectiveness of United States Medical Group of Florida, Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether United States Medical Group of Florida, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, State of Florida, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Gusco Financial Corporation

September 13, 2012

GUSCO FINANCIAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.650

Stockholder
United States Medical Group of Florida, Inc.
Orlando, Florida

Compliance

We have audited the compliance of United States Medical Group of Florida, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the requirements described in the Executive Office of the Governor's State Projects Compliance Supplement, that could have a direct and material effect on United States Medical Group of Florida, Inc.'s major federal programs and state projects for the year ended December 31, 2011. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of United States Medical Group of Florida, Inc.'s management. Our responsibility is to express an opinion on United States Medical Group of Florida, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* (July 2007 Revision) issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about United States Medical Group of Florida, Inc. compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of United States Medical Group of Florida, Inc. compliance with requirements.

In our opinion, United States Medical Group of Florida, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of United States Medical Group of Florida, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered United States Medical Group of Florida, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program and state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of United States Medical Group of Florida, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the management, State of Florida, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Gusco Financial Corporation

September 13, 2012

UNITED STATES MEDICAL GROUP OF FLORIDA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - STATE PROJECTS

For the Fiscal Year Ended December 31, 2011

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of United States Medical Group of Florida, Inc.
2. No significant deficiencies or material weaknesses were disclosed in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of the General Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the United States Medical Group of Florida, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the state projects were reported in the Independent Auditor's Report on Compliance and Internal Control Over Compliance Applicable to each State Project.
5. The auditor's report on compliance for the state projects for the United States Medical Group of Florida, Inc. expresses an unqualified opinion.
6. No audit findings required to be reported under Rule 10.656 were disclosed during the audit.

B. FINDINGS AND QUESTIONED COSTS - STATE PROJECTS

On-Site Ambulatory Surgical Services to Department's Inmates (S6277)	NONE
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C. OTHER ISSUES

1. No management letter is required because there were no findings required to be reported in the management letter.
2. No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to State projects.
3. No Corrective Action Plan is required because there were no findings required to be reported under the Florida Single Audit Act.