



RESPONSE TO REQUEST FOR PROPOSALS

RFP #2026-082

Billing, Accounts Receivable and Collection Services

Submitted to:

Shaker Place Rehabilitation and Nursing Center
County of Albany Department of General Services
Pamela O'Neill, Purchasing Agent
112 State Street, Room 820, Albany, NY 12207

Submitted by:

Superior Back Office Solutions, LLC

260 Central Avenue, Suite 411

Lawrence, NY 11559

Phone: 516-217-6642

Email: michelle@superiorbos.com

Contact: Michelle Zelcer

Proposal Submission Date: May 8, 2026



May 8, 2026

Pamela O'Neill, Purchasing Agent
County of Albany Department of General Services
112 State Street, Room 820
Albany, NY 12207

Subject: Proposal Submission – RFP #2026-082 Billing, Accounts Receivable and Collection Services

Dear Ms. O'Neill:

On behalf of Superior Back Office Solutions, LLC, I am pleased to submit this proposal in response to RFP #2026-082 for Billing, Accounts Receivable, and Collection Services for Shaker Place Rehabilitation and Nursing Center.

Superior Back Office Solutions, an affiliate of FHS Consultants, LLC and Reliable Health Systems, LLC, was founded with a singular focus: to provide skilled nursing and long-term care facilities with the highest level of billing and revenue cycle management available. Our leadership brings many years of hands-on experience processing accounts across the full payer spectrum, including Medicaid, Medicare, MLTC, HMO, Hospice, VA, and Private Pay, with a consistent record of timely, efficient collections and a deep understanding of the regulatory environment in which facilities like Shaker Place operate.

Every service we provide is executed entirely in-house by our own trained staff, with no outsourcing, no third-party handoffs, and clear accountability at every step. Our proprietary, customized billing software was developed specifically for the SNF environment and gives us the flexibility to tailor our reporting and analysis to each client's needs, supporting proactive reimbursement optimization and real-time visibility into revenue, AR, and collections performance.

We are prepared to enter into the five-year Consultant Professional Services Agreement and to deliver results from day one. I welcome the opportunity to discuss our proposal further and am available at your convenience for questions or an oral presentation.

Thank you for your consideration.

Respectfully submitted,

Michelle Zelcer
Superior Back Office Solutions, LLC
260 Central Avenue, Suite 411, Lawrence, NY 11559
516-217-6642
michelle@superiorbos.com



SECTION I: TITLE PAGE & TABLE OF CONTENTS

Title Page

RFP Title	Billing, Accounts Receivable and Collection Services
RFP Number	2026-082
Issuing Entity	County of Albany / Shaker Place Rehabilitation and Nursing Center
Proposer	Superior Back Office Solutions, LLC
Contact Person	Michelle Zelcer, Principal
Address	260 Central Avenue, Suite 411, Lawrence, NY 11559
Phone / Email	516-217-6642 michelle@superiorbos.com
Submission Date	May 8, 2026



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Executive Summary

Superior Back Office Solutions, LLC is a specialized billing and revenue cycle management firm serving skilled nursing facilities and long-term care communities. We submit this proposal with confidence that our experience, our technology, and our service model make us the right partner for Shaker Place Rehabilitation and Nursing Center and the County of Albany.

Superior Back Office Solutions grew out of FHS Consultants, LLC (Financial Health Services), a billing firm whose operations we absorbed and expanded as we built our own practice. We are also proud affiliates of Reliable Health Systems, LLC, a New York-based healthcare software company founded in 1978 whose billing and accounts receivable module is in active use by clients across more than 25 states. This affiliation gives Superior Back Office Solutions direct access to customized software capabilities, proprietary reporting tools, and analytical resources that most billing firms simply cannot offer. The result is a level of flexibility in workflows, reporting, and financial analysis that is tailored to the specific operational needs of each facility we serve.

Our leadership brings many years of hands-on experience across the full payer spectrum, including Medicaid, Medicare, MLTC, HMO, Hospice, VA, and Private Pay. That depth of experience has taught us where inefficiencies arise in the billing cycle, how to structure workflows for maximum speed and accuracy, and how to anticipate the denial and audit issues that erode revenue over time. We have refined our processes to reflect what actually works in the SNF environment, and we bring those optimized workflows to every engagement.

What our clients consistently tell us is that we feel like an extension of their own team. We are known for being hands-on and deeply responsive, and we take pride in understanding each facility's priorities well enough to tailor our reporting, communication, and workflows accordingly. Every account we manage is handled entirely in-house by our own trained staff. There is no outsourcing, no fragmented accountability, and no ambiguity about who is responsible for your revenue cycle.

Superior Back Office Solutions is prepared to bring this full capability to Shaker Place from the first day of engagement, and to serve as a long-term partner in the financial health of the facility.



SECTION II: QUALIFICATIONS & EXPERIENCE

Firm History & Description

Superior Back Office Solutions, LLC is a New York-based revenue cycle management firm providing the full spectrum of billing, accounts receivable, and collections services to skilled nursing facilities and assisted living communities. The firm was formally established in 2022 as a rebranding and expansion of FHS Consultants, LLC, a billing and accounts receivable practice that has served the long-term care industry continuously since 1993. The transition to Superior Back Office Solutions reflects a broadening of service capabilities — not a change in personnel, institutional knowledge, or client commitment. The billing and collections expertise that defines this firm has been developed, refined, and applied without interruption for over thirty years.

Superior Back Office Solutions operates on a foundational principle that distinguishes it from larger, generalist revenue cycle companies: every aspect of the work performed on behalf of client facilities — from census management and charge posting to Medicaid application oversight and Resident Trust bookkeeping — is executed entirely in-house by the firm's own trained staff. No services are outsourced to third parties. This means that every client facility, including Shaker Place Rehabilitation and Nursing Center, will always know exactly who is handling its accounts, and accountability will never be diffused across multiple vendors or subcontractors.

The firm operates on the Reliable Health Systems, LLC software platform, a proprietary financial management suite purpose-built for the long-term care industry and continuously developed since 1978. This platform covers the full financial lifecycle of the SNF environment: Census and ADT management, Accounts Receivable, Patient Funds, Accounts Payable, and General Ledger. The software is not an off-the-shelf product adapted for healthcare — it was designed from the ground up for this industry, and has been refined over nearly five decades in direct response to the evolving needs of SNF operators and the regulatory requirements of the New York State Medicaid and Medicare programs.

Superior Back Office Solutions currently serves close to 100 skilled nursing and assisted living facilities across New York State, in addition to customers in other states across the country. Client facilities range in size from under 100 licensed beds to over 350, and span a broad geographic footprint including New York City, Long Island, and the Hudson Valley. The firm's client relationships are built on transparency, responsiveness, and a sustained commitment to each facility's financial performance.

Qualification to Do Business in New York State

Superior Back Office Solutions, LLC is a limited liability company duly organized and existing under the laws of the State of New York, with its principal office located at Central Avenue, Suite 411, Lawrence, NY 11559. The firm is fully authorized to conduct business in New York State and maintains all licenses and registrations required to provide billing, accounts receivable, and collections services to healthcare facilities operating under New York State and federal regulatory frameworks. The firm maintains full compliance with HIPAA, New York State Department of Health billing requirements, and applicable provisions of the New York State Social Services Law governing Medicaid billing and collections.



Authorized Signatory

The following individuals are authorized to bind Superior Back Office Solutions, LLC contractually and to act on behalf of the firm in connection with this proposal and any resulting agreement:

Name: Michelle Zelcer
Title: Principal
Address: 260 Central Avenue, Suite 411, Lawrence, NY 11559
Phone: (516) 217-6642
Email: michelle@superiorbos.com

Name: Steven Rapps
Title: Principal and Managing Partner
Address: 260 Central Avenue, Suite 411, Lawrence, NY 11559
Phone: (516) 217-6642
Email: srapps@reliablehealth.com

Name: Saul Goldbaum
Title: Principal; Founder, FHS Consultants, LLC
Address: 260 Central Avenue, Suite 411, Lawrence, NY 11559
Phone: (516) 217-6642
Email: eli@fhsconsultants.com

Firm Experience in AR/Billing & Collections

The RFP requests that proposing firms demonstrate a minimum of five years of experience providing the Scope of Services described in Section 4. Superior Back Office Solutions and its predecessor entity FHS Consultants, LLC have been providing these services continuously since 1993 — a period of over thirty years. The firm's principals, staff, and operating platform have remained dedicated exclusively to the long-term care billing environment throughout this period. No other proposer is likely to bring a comparable depth of institutional experience to this engagement.

The firm's experience encompasses the full payer mix and scope of services required by Shaker Place Rehabilitation and Nursing Center, including:

- Medicare Part A billing under the Patient-Driven Payment Model (PDPM), including accurate UB-04 preparation, occurrence span and occurrence date coding, diagnosis code accuracy, ADR coordination, and timely response to Medicare denials and suspensions.
- New York State Medicaid billing via eMedNY, including census management, eligibility verification, NAMI calculation and billing, and Medicaid application oversight from initiation through approval.



- Managed Long-Term Care (MLTC) and HMO billing, including authorization monitoring, coverage verification, deductible and co-pay tracking, and proactive follow-up on unpaid claims within 30 to 45 days of the date of service.
- Hospice and Veterans Administration (VA) billing and follow-up.
- Private Pay billing, collections, and NAMI account management, including direct outreach to residents' families for delinquent balances and coordination of direct deposit enrollment to reduce NAMI bad debt.
- Resident Trust fund bookkeeping, including check request processing, disbursement posting, cash withdrawal posting, monthly reconciliation, and preparation of quarterly statements.
- Month-end closing reports tying census to sales, cash to bank statements, and Patient Funds trial balance to bank records.
- Support for third-party audits including OMIG reviews, Medicare bad debt, RAC audits, and ADR responses.
- Recertification monitoring to prevent gaps in coverage, with review of all end dates no less than 30 to 60 days prior to expiration.

The firm's proficiency in the MLTC environment — one of the most operationally demanding aspects of SNF billing in New York — reflects the realities of the current managed care landscape and the specific challenges called out in Section 4.5 of the RFP. Superior Back Office Solutions staff maintain active working relationships with MLTC plan representatives and are experienced in navigating the authorization, coverage, and payment disputes that characterize this payer category.

The firm also maintains a disaster recovery and server backup protocol covering both on-site and off-site data preservation, and operates in full compliance with HIPAA Privacy and Security Rules, New York State information security requirements, and a comprehensive Corporate Compliance program. For cases of bad debt requiring litigation, the firm maintains a relationship with qualified legal counsel experienced in healthcare collections, as required by Section 4.15 of the RFP.

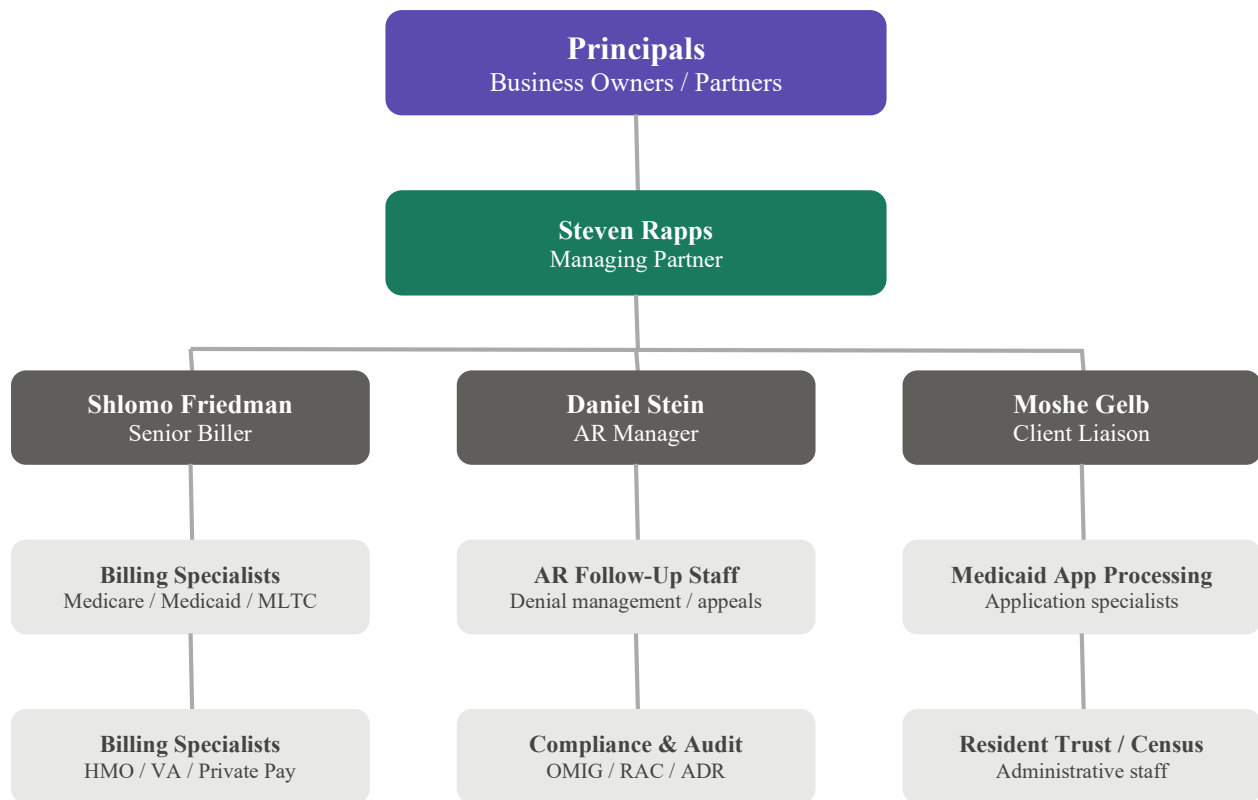
Key Personnel

The following professional staff will be directly assigned to the Shaker Place Rehabilitation and Nursing Center engagement. All personnel work from the firm's Brooklyn, New York office. Detailed resumes for each staff member follow this section.

Name	Title	Role on This Engagement
Michelle Zelcer	Principal	Principal-in-Charge; Contract Authority
Steven Rapps	Principal and Managing Partner	Senior Engagement Oversight; Client Relations
Moshe Gelb	Manager, Client Services	Dedicated Account Representative
Daniel Stein	Director of Accounts Receivable	AR Oversight & Revenue Cycle Management
Shlomo Friedman	Senior Biller	Lead Biller; Payer Compliance
Saul Goldbaum	Principal; Founder	Senior Advisor; Institutional Knowledge



Organizational Chart



Staff Resumes

The following pages include the resumes of Saul Goldbaum, Steven Rapps, Michelle Zelcer, Daniel Stein, Shlomo Friedman, and Moshe Gelb.

Steven Rapps will be the primary contact for Shaker Rehab regarding implementation. Moshe Gelb will be the designated customer support rep. Shlomo Friedman and Daniel Stein will be the managers for all work related to billing and collections.



Saul Goldbaum | President & Managing Partner

Superior Back Office Solutions, LLC | FHS Consultants, LLC | Reliable Health Systems, LLC

PROFESSIONAL SUMMARY

Saul Goldbaum is the President and Managing Partner of FHS Consultants, LLC and its affiliated entities, Superior Back Office Solutions, LLC and Reliable Health Systems, LLC. With nearly four decades in long-term care financial management, Saul began as a comptroller of skilled nursing facilities in 1987, founded FHS Consultants in 1993, and has built the organization into a comprehensive back-office outsourcing firm. A recognized industry authority, he has been a featured speaker for the American College of Health Care Administrators, the New York State Bar Association, and the NYC Human Resources Administration seminars through the Southern New York Association.

PROFESSIONAL EXPERIENCE

President & Managing Partner

1993 – Present

FHS Consultants, LLC / Superior Back Office Solutions, LLC | Brooklyn, NY

- Founded FHS Consultants in 1993 following six years as an SNF comptroller; grew the firm into a full-service back-office outsourcing organization under the Superior Back Office Solutions brand.
- Provides hands-on oversight of all client engagements, with direct operational experience across every business office function: billing, cash receipt posting, AR aging, and collections.
- Partners with facility administrators and ownership groups to design revenue cycle workflows that accelerate cash flow, reduce AR aging, and ensure payer compliance across Medicare, Medicaid, and managed care.
- Directs organizational strategy, business development, and executive client relationships across all affiliated entities.

Comptroller

1987 – 1993

Multiple Skilled Nursing Facilities | New York Metropolitan Area

- Served as comptroller for several SNFs with full responsibility for billing, cash receipt postings, AR aging and collections, AP, Payroll, and General Ledger — the hands-on foundation for FHS Consultants upon its founding in 1993.

SPEAKING & INDUSTRY RECOGNITION

- Featured speaker, American College of Health Care Administrators — long-term care financial management and revenue cycle.
- Featured speaker, New York State Bar Association — SNF billing, collections, and regulatory compliance.
- Featured speaker, NYC Human Resources Administration annual seminars (Southern New York Association) — Medicaid billing and collections for skilled nursing facilities.

CORE COMPETENCIES

SNF Business Office Operations	AR Aging & Collections Management	Medicare & Medicaid Billing
Back-Office Outsourcing (AR/AP/PR/GL)	Cash Receipts & Revenue Cycle	LTPAC Financial Administration



Steven Rapps | Managing Partner

Superior Back Office Solutions, LLC | FHS Consultants, LLC | Reliable Health Systems, LLC

PROFESSIONAL SUMMARY

Steven Rapps is the Managing Partner of Superior Back Office Solutions, LLC and a senior leader across the affiliated entities FHS Consultants, LLC and Reliable Health Systems, LLC. With nearly two decades of experience in the long-term post-acute care (LTPAC) industry, Steven has guided client relationships, new-client implementation, and the development and expansion of comprehensive back-office outsourcing services for skilled nursing facilities and other healthcare providers.

PROFESSIONAL EXPERIENCE

Managing Partner **2020 – Present**

Superior Back Office Solutions, LLC / FHS Consultants, LLC | Brooklyn, NY

- Serves as Managing Partner overseeing all client engagements and service delivery across the Superior BOS and FHS Consultants platforms.
- Led the 2020 rebranding and expansion from FHS Consultants to Superior Back Office Solutions, broadening the service portfolio to encompass full back-office outsourcing for SNF and LTPAC operators.
- Oversees outsourced services including Accounts Receivable (AR), Accounts Payable (AP), Payroll (PR), billing, collections, and related financial operations on behalf of client facilities.
- Partners with facility administrators and ownership groups to design and implement customized back-office workflows that improve cash flow, reduce days in AR, and ensure payer compliance across Medicare, Medicaid, and managed care.
- Directs business development strategy, client acquisition, and contract negotiations for the organization.

Senior Advisor — New Client Implementation & Business Development **2007 – Present**

Reliable Health Systems, LLC | Brooklyn, NY

- Has served Reliable Health Systems since 2007 in a continuously evolving capacity — beginning in business development, then expanding into new-client implementation and strategic advisory functions.
- Cultivated SNF and LTPAC client relationships across the New York metropolitan area; onboarded new clients to Reliable's proprietary software suite covering Census, AR, Patient Funds, AP, and GL modules.
- Bridged client facilities and the software development team, translating operational needs into product enhancements and providing ongoing revenue cycle and AR optimization consulting.

CORE COMPETENCIES

Back-Office Outsourcing (AR/AP/PR)	SNF / LTPAC Revenue Cycle	New Client Onboarding & Implementation
Medicare, Medicaid & Managed Care Billing	Business Development & Client Relations	Financial Software Implementation

INDUSTRY EXPERTISE

- SNF / LTPAC financial operations: Medicare Part A, Medicaid fee-for-service, MLTC, and Managed Medicare Advantage billing
- Accounts Receivable management: collections, cash posting, denial management, and reporting; AP, Payroll, and General Ledger in outsourced environments
- Reliable Health Systems proprietary software: Census, AR, Patient Funds, AP, and GL modules
- Regulatory compliance and payer contract requirements across New York State



Michelle Zelcer | Partner

Reliable Health Systems, LLC | Superior Back Office Solutions, LLC

PROFESSIONAL SUMMARY

Michelle Zelcer is a Partner at Reliable Health Systems, LLC and Superior Back Office Solutions, LLC, with over two decades of progressively advancing experience in long-term care technology, clinical reimbursement strategy, and firm operations. Since joining Reliable Health Systems in 2001, she has grown from client services into senior leadership, encompassing EMR product management, PDPM and clinical reimbursement consulting, AI product collaboration, and firm-wide operations across both entities. Her background spans both the financial and clinical dimensions of SNF management, with hands-on expertise in PDPM, Quality Measures, Five-Star ratings, and CMI optimization. She has contributed articles to McKnight's Long-Term Care News and other industry publications.

PROFESSIONAL EXPERIENCE

Partner **2020 – Present**

Reliable Health Systems, LLC / Superior Back Office Solutions, LLC | Brooklyn, NY

- Serves as Partner across both entities, with responsibilities spanning clinical reimbursement consulting, product strategy, business development, client escalation management, and general firm operations.
- Consults with SNF clients on PDPM analysis, CMI improvement, Quality Measure performance, Five-Star rating strategy, workflow optimization, and account efficiency.
- Collaborates with the internal AI development team on platform enhancements, applying frontline client knowledge to guide intelligent automation features within the Reliable Health Systems EMR.

Manager, Client Services — EMR Product **2015 – 2020**

Reliable Health Systems, LLC | Brooklyn, NY

- Led client services for the Reliable Health Systems EMR product, overseeing onboarding, training, workflow optimization, and ongoing support for SNF and LTPAC clients.
- Served as an internal subject matter expert on PDPM, QM, CMI, and Five-Star methodology, advising clients on maximizing reimbursement through the EMR platform.

Client Services Representative **October 2001 – 2015**

Reliable Health Systems, LLC | Brooklyn, NY

- Joined Reliable Health Systems in October 2001; advanced through progressively responsible client-facing roles over 14 years, developing comprehensive knowledge of SNF financial and clinical software.

Business Office & MDS — Part-Time Roles **2001 – 2006**

Multiple Skilled Nursing Facilities | New York Metropolitan Area

- Worked part-time concurrently with her role at Reliable Health Systems in several SNF settings: initially in AP, Payroll, and Resident Funds; later advanced into MDS with hands-on proficiency in PDPM, Quality Measures, and CMI.

AREAS OF FOCUS

PDPM Analysis & Reimbursement	CMI & Five-Star Rating Strategy	Quality Measures (QM) Optimization
EMR Workflow & Account Efficiency	AI-Driven Product Development	SNF Business Office Operations



MOSHE GELB

Manager, Client Services — AR & Billing

Reliable Health Systems, LLC | Superior Back Office Solutions, LLC | Brooklyn, NY

PROFESSIONAL PROFILE

Moshe Gelb brings thirteen years of progressively advancing experience at Reliable Health Systems, LLC, where he has grown from entry-level customer support into his current role leading the client services function for AR and billing. He combines deep operational knowledge of long-term care financial software with hands-on expertise in Medicare, Medicaid, and Managed Care billing workflows, making him uniquely qualified to serve as the dedicated account representative for Shaker Place Rehabilitation and Nursing Center.

ENGAGEMENT ROLE & CONTACT

Assignment: Dedicated Account Representative — Shaker Place Rehabilitation and Nursing Center
Employer: Reliable Health Systems, LLC / Superior Back Office Solutions, LLC
Office Location: Brooklyn, New York
Years of Service: 13 years (May 2013 – Present)

PROFESSIONAL EXPERIENCE

Manager, Client Services — AR & Billing

Reliable Health Systems, LLC / Superior Back Office Solutions, LLC

2013 – Present (13 years)

- Serves as the primary liaison between clients and the programming team, translating operational billing needs into software enhancements and coordinating cross-functional delivery.
- Oversees onboarding, training, and implementation of the Reliable Health Systems financial software suite across SNF, Assisted Living, and Adult Day Care settings, covering Census, Accounts Receivable, Patient Funds, Accounts Payable, and General Ledger modules.
- Manages and mentors a team of AR and billing customer service representatives, maintaining service quality and consistency across all client accounts.
- Provides direct consulting support to facility business offices on daily AR management tasks including Medicare, Medicaid, and Managed Care billing; cash posting; denial resolution; and financial reporting.
- Collaborates with programmers to design tailored software solutions aligned with evolving regulatory requirements and client operational needs in the long-term care industry.
- Monitors accounts receivable performance across client facilities and identifies workflow improvements to accelerate collections and reduce outstanding balances.

AREAS OF EXPERTISE

- Medicare Part A Billing & PDPM
- Medicaid / eMedNY Billing
- MLTC & HMO Claims Management
- NAMI Billing & Collections
- Cash Receipts & Denial Management
- LTC Financial Software Implementation
- Client Onboarding & Staff Training
- AR Workflow Optimization



DANIEL STEIN

Director of Accounts Receivable

Superior Back Office Solutions, LLC | Brooklyn, NY

PROFESSIONAL PROFILE

Daniel Stein is a results-driven Director of Accounts Receivable with over six years of experience leading high-performing AR and billing teams at Superior Back Office Solutions, LLC. He has a proven track record of optimizing billing accuracy, accelerating cash flow, and maximizing revenue recovery for client skilled nursing and long-term care facilities, with particular strength in team leadership, financial reporting, and client relationship management.

ENGAGEMENT ROLE & CONTACT

Assignment: Director of Accounts Receivable — Superior Back Office Solutions, LLC
Employer: Superior Back Office Solutions, LLC
Office Location: Brooklyn, New York
Years of Service: 6+ years (2019 – Present)

PROFESSIONAL EXPERIENCE

Director of Accounts Receivable

Superior Back Office Solutions, LLC

2019 – Present (6+ years)

- Leads and manages the accounts receivable department, overseeing billing operations and revenue cycle processes across all client skilled nursing and long-term care facilities.
- Drives improvements in billing accuracy, reducing claim errors and ensuring timely reimbursements across Medicare, Medicaid, MLTC, HMO, and Private Pay payer sources.
- Implements strategies that enhance cash flow and maximize revenue recovery for client facilities, including denial management, appeals, and payer follow-up protocols.
- Supervises and mentors a collaborative, high-performing team of billing and AR specialists, maintaining accountability and consistency of service across all accounts.
- Maintains strong communication channels with client facility administrators, ensuring transparency, responsiveness, and alignment with each facility's financial priorities.
- Analyzes financial data and AR aging reports to identify trends, resolve discrepancies, and develop targeted improvements in revenue cycle performance.
- Develops and enforces best practices in revenue cycle management, maintaining compliance with applicable federal and New York State billing regulations.

AREAS OF EXPERTISE

- Accounts Receivable Management
- Revenue Cycle Optimization
- Billing Accuracy & Compliance
- Cash Flow Improvement
- Team Leadership & Development
- Client Relationship Management
- Financial Reporting & Analysis
- Process Improvement



SHLOMO FRIEDMAN

Senior Biller

Superior Back Office Solutions, LLC | Brooklyn, NY

PROFESSIONAL PROFILE

Shlomo Friedman is a detail-oriented Senior Biller with over ten years of experience at Superior Back Office Solutions, LLC. He brings a solid background in accounting and a reputation for precision, efficiency, and reliability across all aspects of the billing and revenue cycle process. He works collaboratively within a high-performing team to ensure clear communication and excellent service for client skilled nursing and long-term care facilities.

ENGAGEMENT ROLE & CONTACT

Assignment: Senior Biller — Superior Back Office Solutions, LLC
Employer: Superior Back Office Solutions, LLC
Office Location: Brooklyn, New York
Years of Service: 10+ years

PROFESSIONAL EXPERIENCE

Senior Biller

Superior Back Office Solutions, LLC

10+ years

- Prepares and submits accurate billing for client facilities across all payer sources, ensuring compliance with applicable billing rules and minimizing claim errors.
- Supports revenue cycle processes to promote faster adjudication, timely payments, and improved cash flow for client skilled nursing and long-term care facilities.
- Reviews accounts and resolves billing discrepancies to maximize revenue collection and reduce outstanding balances.
- Applies accounting knowledge to reconcile accounts and maintain financial accuracy across all assigned client facilities.
- Collaborates with internal billing and AR teams and client facility staff to address billing inquiries and identify process improvements.
- Maintains detailed records and documentation in support of audits, financial reporting, and regulatory compliance requirements.
- Contributes to a team culture focused on communication, efficiency, and high-quality service delivery across all client engagements.

AREAS OF EXPERTISE

- Medical / Facility Billing
- Accounts Receivable Support
- Revenue Cycle Management
- Accounting & Reconciliation
- Cash Flow Optimization
- Billing Compliance & Accuracy
- Client Communication
- Team Collaboration



SECTION III: REFERENCES

The following references are provided from similar engagements involving skilled nursing facilities and long-term care billing and accounts receivable services.

Reference 1: Schoellkopf Health Center	
Facility Name	Schoellkopf Health Center
Address	621 Tenth Street, Niagara Falls, NY 14302
Contact Name	Kathy Harvey
Title	Business Office Manager
Phone Number	716-278-4582
Email	Kathy.Harvey@nfmmc.org
Years of Engagement	5 years
Licensed Beds	120
Scope of Services Provided	Billing, Accounts Receivable, and Collections
Reference 2: Concourse Rehab and Nursing	
Facility Name	Concourse Rehab and Nursing
Address	1072 Grand Concourse, Bronx, NY 10456
Contact Name	Dov Lebovic
Title	Owner/Operator
Phone Number	516-680-7687
Email	dov@concourse rehab.com
Years of Engagement	6 years
Licensed Beds	240
Scope of Services Provided	Billing, Accounts Receivable, and Collections
Reference 3: Haym Solomon	
Facility Name	Haym Solomon Home for the Aged
Address	2340 Cropsey Avenue, Brooklyn, NY 11214
Contact Name	Eli Rieger
Title	Administrator
Phone Number	718-535-9520
Email	EliR@hsalomon.com
Years of Engagement	6 years
Licensed Beds	240
Scope of Services Provided	Billing, Accounts Receivable, and Collections

**Reference 4: Premier Nursing and Rehab of Far Rockaway (Northern Group)**

Facility Name	Premier Nursing and Rehab of Far Rockaway
Address	22-41 New Haven Avenue, Far Rockaway, NY 11691
Contact Name	Robert Rausman
Title	Owner
Phone Number	845-826-2736
Email	rrausman@northerncaregroup.com
Years of Engagement	3 years
Licensed Beds	183
Scope of Services Provided	Billing, Accounts Receivable, and Collections

Reference 5: CFW Group / Brookhaven (Cliffside Rehab and affiliated facilities)

Facility Name	Cliffside Rehab
Address	119-19 Graham Court, Flushing, NY 11354
Contact Name	Matthew Varghese
Title	Owner
Phone Number	917-817-3530
Email	Mvarghese13@gmail.com
Years of Engagement	7 years
Licensed Beds	218 (Cliffside); 200 (Woodcrest); 160 (Forest View); 298 (Brookhaven)
Scope of Services Provided	Billing, Accounts Receivable, and Collections
Additional Facilities	Woodcrest Rehab — 119-09 26th Avenue, Flushing, NY 11354 (200 beds); Forest View Center for Rehab — 71-20 110th Street, Forest Hills, NY 11375 (160 beds); Brookhaven Rehab — 250 Beach 17th Street, Far Rockaway, NY 11691 (298 beds)

Reference 6: Masonic Care Community

Facility Name	Masonic Care Community
Address	2150 Bleecker Street, Utica, NY 13501
Contact Name	Lorenzo Cesare
Title	CFO
Phone Number	917-299-3471
Email	lorenzo@knightscare.org
Years of Engagement	6 months
Licensed Beds	320
Scope of Services Provided	Billing, Accounts Receivable, and Collections



SECTION IV: PLAN IMPLEMENTATION

Superior Back Office Solutions, LLC brings a depth of operational experience and technological capability that allows for a structured, efficient transition with minimal disruption to Shaker Place Rehabilitation and Nursing Center's revenue cycle. Under the FHS Consultants name, our organization has provided billing and collections services to skilled nursing facilities since 1993, giving us more than three decades of institutional knowledge specific to the long-term care environment.

Transition and Go-Live

We are prepared to meet the County's anticipated contract start and go-live date of August 1, 2026. Our onboarding process is methodical and well-tested. Upon award, we will conduct a structured intake review covering current account balances, payer mix, outstanding AR, and any backlog items requiring immediate attention. Our team at Reliable Health Systems has developed proprietary data import tools capable of receiving and processing data from a wide range of healthcare management and accounting platforms, allowing us to integrate seamlessly with Shaker Place's existing systems and avoid any interruption to billing or collections activity during the transition period.

Dedicated Account Management

Each client of Superior Back Office Solutions is assigned a dedicated Senior Account Manager who serves as the primary point of contact for all billing, AR, and collections activity. This individual maintains ongoing familiarity with the facility's payer mix, census trends, and outstanding account status, and is accountable for the consistent, high-quality service that the County should expect throughout the term of the contract. Staff continuity is a priority for our organization, and the same Senior Account Manager will remain assigned to Shaker Place for the duration of the engagement.

Reporting and Communication

We understand that timely, transparent communication is essential to effective revenue cycle management. Our team conducts regular status meetings at a cadence tailored to the client's preference. Depending on Shaker Place's needs, we are prepared to schedule weekly operational check-ins, monthly performance reviews, and quarterly strategic reporting sessions. All meetings are supported by written summaries and data reports so that facility administration and county stakeholders always have a clear, current picture of AR performance, collections activity, and payer trends. Additionally, Shaker Rehab staff will be provided with logins to our software, providing full transparency.



Insurance Eligibility and Payer Monitoring

Superior Back Office Solutions utilizes an automated insurance eligibility tracking system that monitors payer coverage in real time and generates alerts whenever a change in a resident's coverage status is detected. This proactive approach reduces claim denials, accelerates adjudication, and ensures that the appropriate payer is billed accurately and promptly at all times.

Technology and Customization

In addition to our data integration capabilities, Superior Back Office Solutions maintains an in-house team of programmers available to develop customized reports and tools to meet the specific operational needs of each client. Whether Shaker Place requires specialized AR aging reports, payer-specific dashboards, or other data outputs beyond standard reporting, our technical team can design and deliver those solutions without reliance on outside vendors.

Operational Workflow and Service Delivery

The following describes the core operational processes Superior Back Office Solutions employs on behalf of each client. These workflows are applied consistently across all payer types and are supported by experienced staff, proprietary technology, and a commitment to measurable performance standards.

Claim Submission

All claims are submitted electronically in accordance with payer-specific requirements and timely filing deadlines. Our billing team maintains current knowledge of the billing rules, fee schedules, and authorization requirements applicable to each payer category, including Medicare, Medicaid, Managed Long-Term Care, HMO, and private pay. Claims are reviewed for accuracy and completeness prior to submission to minimize rejections and maximize first-pass acceptance rates.

Cash Receipts Posting

Payments received from all sources are posted within one to two business days of receipt. Accurate and timely cash posting is the foundation of reliable AR reporting, and our team reconciles all remittances against expected reimbursement to identify variances, underpayments, and contractual adjustments promptly.

Denial Management

Every denial received is reviewed, categorized, and actioned within five business days of receipt. Our team identifies the root cause of each denial, whether clinical, eligibility-related, coding, or



administrative, and pursues correction and resubmission or appeal as appropriate. Denial trends are tracked and reported to facility administration so that recurring issues can be addressed at the source.

Accounts Receivable Aging Review

Our billing team conducts formal accounts receivable aging reviews on a weekly basis. Every account is assessed against its expected reimbursement timeline, and accounts that have not resolved within payer-standard windows are escalated for follow-up. Escalation thresholds and intervention protocols are established collaboratively with each client at the outset of the engagement, allowing Shaker Place to define the parameters that best reflect its operational priorities and risk tolerance. Accounts that have exhausted all internal resolution options are referred to collections in accordance with those agreed-upon thresholds.

Medicare Billing

Medicare Part A claims are submitted on the UB-04 in accordance with PPS billing requirements, including proper MDS-driven PDPM rate assignment. Our team monitors Medicare census and benefit day utilization and communicates proactively with facility staff regarding residents approaching benefit exhaustion or requiring secondary payer transition.

Medicaid and NAMI Billing

We have extensive experience with New York State Medicaid billing through eMedNY, including NAMI (Net Available Monthly Income) billing for recipients whose cost of care is partially offset by a patient pay amount. NAMI accounts require precise tracking and consistent follow-through, and our team manages the full NAMI billing cycle, including monthly statement generation, payment reconciliation, and escalation of delinquent balances. To maximize facility cash flow, Medicaid claims are submitted on the first business day of each month, ensuring the earliest possible adjudication and payment cycle. We are also experienced in Medicaid spend-down management and coordination with facility social services staff where appropriate.

Communication and collaboration are central to how we manage this work. We maintain open, ongoing dialogue with facility administrators, business office staff, and social services teams to ensure that NAMI amounts are accurately reflected, status changes are promptly addressed, and any compliance concerns are escalated without delay. Our team serves as an accessible point of contact for staff questions, and we provide regular reporting so that facility leadership always has a clear picture of outstanding balances and collection activity.

Managed Long-Term Care and HMO Billing

MLTC and HMO claims are submitted in accordance with each plan's contracted rates and authorization requirements, with all claims going out on the first business day of the month to accelerate reimbursement and support consistent cash flow for the facility. Our team tracks



authorizations, monitors days approved versus days billed, and follows up proactively on authorization gaps or coverage disputes. Coordination of benefits issues are identified and resolved as part of our standard claims management process.

Private Pay Billing

Private pay residents receive monthly statements unless an alternative billing schedule is requested by the facility or the responsible party. Our team communicates directly and professionally with residents and their families regarding outstanding balances, and we work diligently to establish payment arrangements whenever a family demonstrates a genuine need and willingness to resolve their obligation. Our approach to private pay collections is firm, respectful, and oriented toward resolution rather than confrontation.

Bad Debt Recovery

Accounts that have not resolved through the standard billing and AR follow-up process are referred to our collections team. We handle both primary placements, which have not been previously referred to any outside agency, and secondary placements, which have been previously worked. Our collections methodology is fully compliant with the Fair Debt Collection Practices Act and all applicable state regulations. We pursue every available avenue for recovery while maintaining the dignity of the resident and the reputation of the facility.

NAMI Collections

Given the current backlog of NAMI accounts, we will prioritize an immediate review of those accounts upon contract award and develop a targeted recovery plan for presentation to facility administration within the first thirty days of engagement.



SECTION V: COST PROPOSAL

The following fee schedule reflects the complete cost proposal of Superior Back Office Solutions, LLC (SBOS) for billing, accounts receivable, and bad debt recovery services at Shaker Place Rehabilitation and Nursing Center. All fees are all-inclusive; there are no hidden charges or per-transaction costs beyond those listed below.

The annual fee for all billing and accounts receivable services under Section 4 of the RFP, based on a census of 250 beds as of January 1 of the contract year, is **\$205,308 per year** (\$17,109/month at \$2.25 per patient day). Medicaid application services are billed at **\$90,000 per year** (\$7,500/month flat). The bad debt recovery fee, as provided under Section 4.15 of the RFP, is **10% of amounts collected** on a contingency basis; no fee is charged on amounts not recovered. In cases where legal services are required to pursue bad debt, the applicable contingency rate will be negotiated with the County at that time and provided upon request. The detailed fee schedule is set forth in the table below.

Service	Fee	Notes
SBOS — Billing & Accounts Receivable Services		
Accounts Receivable — Active Billing	\$2.25 PPD	\$17,109/mo at 250 beds
Bad Debt Recovery — Old Receivables	10% of collected	Contingency; no recovery, no fee
Medicaid Applications	\$7,500/mo	Flat monthly fee
Postage	Pass-through	Billed at cost if applicable
Software		
RHS	\$0.20 PPD	\$1,521/mo at 250 beds
SEEK Medicaid Eligibility	\$75/mo	Flat monthly fee per facility
270/271 Medicaid Eligibility Verification	\$75/mo	Flat monthly fee per facility
One-Time Fees		
Implementation, Setup & Data Import	\$8,554.50	Half of one month's billing

Collections with Legal Services: In the event that legal action is required pursuant to Section 4.15 of the RFP, SBOS will engage qualified legal counsel. The contingency rate applicable when legal services are utilized will be provided upon request and negotiated in accordance with the County's requirements.

PPD = Per Patient Day. RHS software fee based on 250 licensed beds.

ATTACHMENT "A"
NON-COLLUSIVE BIDDING CERTIFICATE PURSUANT TO
SECTION 103-D OF THE NEW YORK STATE GENERAL MUNICIPAL LAW

A. By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid, each party thereto certifies as to its own organizations, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor.

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not knowingly been disclosed by the bidder and will not knowingly be disclosed by the bidder, directly or indirectly, prior to opening, to any bidder or to any competitor.

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.

A bid shall not be considered for award nor shall any award be made where (1), (2), and (3) above have not been complied with; provided, however, that in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (1), (2), and (3) above have not been complied with, the bid shall not be considered for any award nor shall any award be made unless the head of the Purchasing Unit to the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customer of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning of paragraph "A" above.

B. Any bid hereafter made to any political subdivision of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, local law, and where such bid contains the certification referred to in paragraph "A" of this section, shall be deemed to have been authorized by the Board of Directors of the bidder, and such authorization shall be deemed to include the submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation

M. Zelcer M. Zelcer
Signature

Principal
Title

Superior Back Office Solutions, LLC
Company Name

May 8th, 2026
Date

ATTACHMENT "B"
ACKNOWLEDGMENT BY PROPOSER

If Individual or Individuals:

STATE OF _____)
COUNTY OF _____) SS.:

On this _____ day of _____, 20____, before me personally appeared _____ to me known and known to me to be the same person(s) described in and who executed the within instrument, and he (or they severally) acknowledged to me that he (or they) executed the same.

Notary Public, State of _____

Qualified in _____

Commission Expires _____

If Corporation:

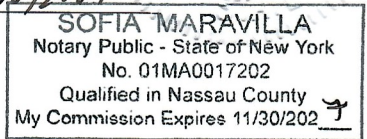
STATE OF New York)
COUNTY OF Nassau) SS.:

On this 7th day of May, 2026, before me personally appeared Michelle Celcor to me known, who, being by me sworn, did say that he resides at (give address) 185 Meadowview Ave Hewlett NY 11558; that he is the (give title) principal of the (name of corporation) Superior Back Office Solutions LLC, the corporation described in and which executed the above instrument; that he knows the seal of the corporation, and that the seal affixed to the instrument is such corporate seal; that it was so affixed by order of the board of directors of the corporation, and that he signed his name thereto by like order.

[Signature]
Notary Public, State of New York

Qualified in Nassau

Commission Expires 11/30/2027



If Partnership:

STATE OF _____)
COUNTY OF _____) SS.:

On the _____ day of _____, 20____, before me personally came _____, to me known to be the individual who executed the foregoing, and who, being duly sworn, did depose and say that he / she is a partner of the firm of _____ and that he / she has the authority to sign the same, and acknowledged that he / she executed the same as the act and deed of said partnership.

Notary Public, State of _____

Qualified in _____

Commission Expires _____

ATTACHMENT "C"
ALBANY COUNTY
VENDOR RESPONSIBILITY QUESTIONNAIRE

1. VENDOR IS: <input checked="" type="checkbox"/> PRIME CONTRACTOR			
2. VENDOR'S LEGAL BUSINESS NAME Superior Back Office Solutions, LLC		3. IDENTIFICATION NUMBERS a) FEIN # 92-0571461 b) DUNS #	
4. D/B/A – Doing Business As (if applicable) & COUNTY FIELD:		5. WEBSITE ADDRESS (if applicable) www.superiorbackoffice.com	
6. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE 260 Central Avenue, Suite 411, Lawrence, NY 11559		7. TELEPHONE NUMBER 516-217-6642	8. FAX NUMBER
9. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE <i>IN NEW YORK STATE, if different from above</i>		10. TELEPHONE NUMBER	11. FAX NUMBER
12. AUTHORIZED CONTACT FOR THE QUESTIONNAIRE Name Michelle Zelcer Title Principal Telephone Number 516-603-5861 Fax Number e-mail michelle@superiorbos.com			
13. LIST ALL OF THE VENDOR'S PRINCIPAL OWNERS.			
a) NAME Jerry Solomon	TITLE Member	b) NAME Harry Zelcer	TITLE Member
c) NAME Michelle Zelcer	TITLE Member	d) NAME Steven Rapps	TITLE Member
e) Name Steven Zelcer	Member	f) Name Saul Goldbaum	Member
A DETAILED EXPLANATION IS REQUIRED FOR EACH QUESTION ANSWERED WITH A "YES," AND MUST BE PROVIDED AS AN ATTACHMENT TO THE COMPLETED QUESTIONNAIRE. YOU MUST PROVIDE ADEQUATE DETAILS OR DOCUMENTS TO AID THE COUNTY IN MAKING A DETERMINATION OF VENDOR RESPONSIBILITY. PLEASE NUMBER EACH RESPONSE TO MATCH THE QUESTION NUMBER.			
14. DOES THE VENDOR USE, OR HAS IT USED IN THE PAST FIVE (5) YEARS, ANY OTHER BUSINESS NAME, FEIN, or D/B/A OTHER THAN THOSE LISTED IN ITEMS 2-4 ABOVE? List all other business name(s), Federal Employer Identification Number(s) or any D/B/A names and the dates that these names or numbers were/are in use. Explain the relationship to the vendor. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
15. ARE THERE ANY INDIVIDUALS NOW SERVING IN A MANAGERIAL OR CONSULTING CAPACITY TO THE VENDOR, INCLUDING PRICIPAL OWNERS AND OFFICERS, WHO NOW SERVE OR IN THE PAST ONE (1) YEARS HAVE SERVED AS:			
a) An elected or appointed public official or officer? <i>List each individual's name, business title, the name of the organization and position elected or appointed to, and dates of service</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b) An officer of any political party organization in Albany County, whether paid or unpaid? <i>List each individuals name, business title or consulting capacity and the official political position held with applicable service dates.</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

16.	<p>WITHIN THE PAST (5) YEARS, HAS THE VENDOR, ANY INDIVIDUALS SERVING IN MANAGERIAL OR CONSULTING CAPACITY, PRINCIPAL OWNERS, OFFICERS, MAJOR STOCKHOLDER(S) (10% OR MORE OF THE VOTING SHARES FOR PUBLICLY TRADED COMPANIES, 25% OR MORE OF THE SHARES FOR ALL OTHER COMPANIES), AFFILIATE OR ANY PERSON INVOLVED IN THE BIDDING OR CONTRACTING PROCESS:</p> <p>a) 1. been suspended, debarred or terminated by a local, state or federal authority in connection with a contract or contracting process;</p> <p>2. been disqualified for cause as a bidder on any permit, license, concession franchise or lease;</p> <p>3. entered into an agreement to a voluntary exclusion from bidding/contracting;</p> <p>4. had a bid rejected on an Albany County contract for failure to comply with the MacBride Fair Employment Principles;</p> <p>5. had a low bid rejected on a local, state or federal contract for failure to meet statutory affirmative action or M/WBE requirements on a previously held contract;</p> <p>6. had status as a Women's Business Enterprise, Minority Business Enterprise or Disadvantaged Business Enterprise, de-certified, revoked or forfeited;</p> <p>7. been subject to an administrative proceeding or civil action seeking specific performance or restitution in connection with any local, state or federal government contract;</p> <p>8. been denied an award of a local, state or federal government contract, had a contract suspended or had a contract terminated for non-responsibility; or</p> <p>9. had a local, state or federal government contract suspended or terminated for cause prior to the completion of the term of the contract.</p> <p>b) been indicted, convicted, received a judgment against them or a grant of immunity for any business-related conduct constituting a crime under local, state or federal law including but not limited to, fraud extortion, bribery, racketeering, price-fixing, bid collusion or any crime related to truthfulness and/or business conduct?</p> <p>c) been issued a citation, notice, violation order, or are pending an administrative hearing or proceeding or determination of violations of:</p> <p>1. federal, state or local health laws, rules or regulations.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
17.	<p>IN THE PAST THREE (3) YEARS, HAS THE VENDOR OR ITS AFFILIATES ¹ HAD ANY CLAIMS, JUDGMENTS, INJUNCTIONS, LIENS, FINES OR PENALTIES SECURED BY ANY GOVERNMENTAL AGENCY?</p> <p>Indicate if this is applicable to the submitting vendor or affiliate. State whether the situation(s) was a claim, judgment, injunction, lien or other with an explanation. Provide the name(s) and address(es) of the agency, the amount of the original obligation and outstanding balance. If any of these items are open, unsatisfied, indicate the status of each item as "open" or "unsatisfied."</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
18.	<p>DURING THE PAST THREE (3) YEARS, HAS THE VENDOR FAILED TO:</p> <p>a) file returns or pay any applicable federal, state or city taxes? <i>Identify the taxing jurisdiction, type of tax, liability year(s), and tax liability amount the vendor failed to file/pay and the current status of the liability.</i></p> <p>b) file returns or pay New York State unemployment insurance? <i>Indicate the years the vendor failed to file/pay the insurance and the current status of the liability.</i></p> <p>c) Property Tax <i>Indicate the years the vendor failed to file.</i></p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
19.	<p>HAVE ANY BANKRUPTCY PROCEEDINGS BEEN INITIATED BY OR AGAINST THE VENDOR OR ITS AFFILIATES ¹ WITHIN THE PAST SEVEN (7) YEARS (WHETHER OR NOT CLOSED) OR IS ANY BANKRUPTCY PROCEEDING PENDING BY OR AGAINST THE VENDOR OR ITS AFFILIATES REGARDLESS OF THE DATE OF FILING?</p> <p>Indicate if this is applicable to the submitting vendor or affiliate. If it is an affiliate, include the affiliate's name and FEIN. Provide the court name, address and docket number. Indicate if the proceedings have been initiated, remain pending or have been closed. If closed, provide the date closed.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
20.	<p>IS THE VENDOR CURRENTLY INSOLVENT, OR DOES VENDOR CURRENTLY HAVE REASON TO BELIEVE THAT AN INVOLUNTARY BANKRUPTCY PROCEEDING MAY BE BROUGHT AGAINST IT? Provide financial information to support the vendor's current position, for example, Current Ratio, Debt Ratio, Age of Accounts Payable, Cash Flow and any documents that will provide the agency with an understanding of the vendor's situation.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

21. IN THE PAST FIVE (5) YEARS, HAS THE VENDOR OR ANY AFFILIATES¹ :

Yes No

a) defaulted or been terminated on, or had its surety called upon to complete, any contract (public or private) awarded;

Indicate if this is applicable to the submitting vendor or affiliate. Detail the situation(s) that gave rise to the negative action, any corrective action taken by the vendor and the name of the contracting agency.

¹ "Affiliate" meaning: (a) any entity in which the vendor owns more than 50% of the voting stock; (b) any individual, entity or group of principal owners or officers who own more than 50% of the voting stock of the vendor; or (c) any entity whose voting stock is more than 50% owned by the same individual, entity or group described in clause (b). In addition, if a vendor owns less than 50% of the voting stock of another entity, but directs or has the right to direct such entity's daily operations, that entity will be an "affiliate" for purposes of this questionnaire.

Attachment "D"
Certification Pursuant to Section 103-g
Of the New York State
General Municipal Law

- A. By submission of this bid/proposal, each bidder/proposer and each person signing on behalf of any bidder/proposer certifies, and in the case of a joint bid, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the New York State Finance Law.
- B. A Bid/Proposal shall not be considered for award, nor shall any award be made where the condition set forth in Paragraph A above has not been complied with; provided, however, that in any case the bidder/proposer cannot make the foregoing certification set forth in Paragraph A above, the bidder/proposer shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor. Where Paragraph A above cannot be complied with, the Purchasing Unit to the political subdivision, public department, agency or official thereof to which the bid/proposal is made, or his designee, may award a bid/proposal, on a case by case business under the following circumstances:
1. The investment activities in Iran were made before April 12, 2012, the investment activities in Iran have not been expanded or renewed after April 12, 2012, and the Bidder/Proposer has adopted, publicized and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
 2. The political subdivision makes a determination that the goods or services are necessary for the political subdivision to perform its functions and that, absent such an exemption, the political subdivision would be unable to obtain the goods or services for which the contract is offered. Such determination shall be made in writing and shall be a public document.

M. Zelcer

Signature

Principal

Title

Superior Back Office Solutions, LLC

Company Name

May 8th, 2026

Date