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PRESENTS

# THE REPORT CARD

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# FROM THE EDITOR - KEN CERINI, CPA, CFP, FABFA



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## DEAR SCHOOL LEADERS AND TRUSTEES,

**A**s we enter the spring of 2026, private schools—particularly those here in New York State—find themselves at a pivotal moment. Independent and religious schools continue to play an essential role in educating more than **350,000 New York students**, representing over **12% of statewide enrollment**, while operating in an increasingly complex financial, regulatory, and risk environment.

The current climate is best described as **resilient, but pressured**. Enrollment demand remains present, yet growth has slowed compared to the immediate post pandemic years, with affordability now cited as one of the leading constraints on enrollment stability. National survey data show that while approximately **40% of private schools reported enrollment growth**, nearly one third experienced declines, often tied directly to tuition sensitivity and competition for families.

### FINANCIAL SUSTAINABILITY AND AFFORDABILITY PRESSURES

Inflationary cost pressures continue to strain school operating models. Faculty and staff compensation, health insurance, utilities, and technology costs have risen materially, prompting tuition increases that are increasingly difficult for families to absorb. Nationally, average day school tuition rose more than **7% in 2024**, reaching historic highs, while financial aid expansion has not fully kept pace with cost growth.

#### RESOLUTION:

Schools that remain financially viable are those actively engaging in **multi year financial modeling**, aligning tuition strategy with realistic enrollment projections, expanding advancement efforts, and reassessing programmatic cost structures. Data driven budgeting and board level financial literacy are no longer optional—they are essential governance tools.

### REGULATORY AND COMPLIANCE COMPLEXITY IN NEW YORK

New York private schools continue to operate under heightened regulatory expectations, particularly in areas such as substantial equivalency, health services, attendance reporting, and mental health education. All private school students in grades K–12 are subject to New York’s mental health education mandate, requiring schools to demonstrate appropriate curricular integration and instructional planning.

#### RESOLUTION:

Schools should regularly review compliance obligations with qualified advisors, document policies and procedures, and ensure that administrative leadership understands evolving NYSED expectations. Proactive compliance reduces both financial and reputational risk.

### STUDENT WELLNESS AND SAFETY AS STRATEGIC IMPERATIVES

Student mental health and school safety remain top priorities for families and regulators alike. New York State continues to make resources available to nonpublic schools, including the **Nonpublic School Safety Equipment (NPSE) Grant**, which provides reimbursement for eligible security and health related expenditures.

At the same time, schools are increasingly exposed to **cybersecurity risks**. Recent national studies indicate that **60% of K–12 schools experienced at least one cybersecurity incident** during the past two school years, with data breaches and ransomware posing operational and financial threats.

#### RESOLUTION:

Viable schools are treating safety and cybersecurity as enterprise risks—integrating them into insurance planning, internal controls, staff training, and vendor oversight—rather than as isolated IT or facilities issues.

### REMAINING VIBRANT IN A COMPETITIVE LANDSCAPE

Families today are more discerning than ever. They are seeking schools that clearly articulate their **mission, value proposition, and long term stability**, while demonstrating responsiveness to academic outcomes, student wellness, and affordability.

#### RESOLUTION:

Schools that thrive are investing in strategic planning, strengthening governance, embracing transparency, and leveraging available state and federal resources. Clear communication with stakeholders—parents, donors, faculty, and regulators—builds confidence and trust in uncertain times.

At Cerini & Associates, we remain committed to supporting private schools as trusted advisors—helping you navigate risk, maintain compliance, and position your institution for long term sustainability. We hope this edition of *The Report Card* provides both clarity and practical insight as you plan for the years ahead.

*Stay Connected!*

KEN CERINI, CPA, CFP, FABFA  
MANAGING PARTNER



# BEST PRACTICES FOR FISCAL MANAGEMENT IN NEW YORK STATE PRIVATE SCHOOLS: INSIGHTS FOR 2026

GUIDANCE FOR SUSTAINABLE AND RESPONSIBLE FINANCIAL OPERATIONS



## 1. STRATEGIC BUDGET PLANNING

**A**s private schools across New York State navigate the evolving educational landscape in 2026, effective fiscal management remains a cornerstone for long-term success. With rising operational costs, increased expectations from stakeholders, and a competitive environment, school leaders must adopt robust financial strategies to ensure sustainability and growth.

Developing a comprehensive annual budget is essential. Schools should involve key stakeholders—including administrators, board members, and department heads—in the budgeting process to ensure transparency and alignment with institutional goals. Regular reviews and adjustments throughout the year help address unforeseen expenses and changing priorities. According to the **National Association of Independent Schools (NAIS)**, collaborative budgeting fosters accountability and strengthens trust within the school community. Furthermore, with the unpredictability of enrollment and fundraising, it is important for schools to establish dynamic budgets including “*What if*” scenarios with predetermined cuts built in.

## 2. DIVERSIFYING REVENUE STREAMS

Relying solely on tuition can expose schools to financial risk. For most private schools, tuition is not enough to fund operations. Diversifying income through fundraising, grants, endowment growth, auxiliary programs, and community partnerships can provide stability. The Council for **Advancement and Support of Education (CASE)** emphasizes that a mix of revenue sources allows schools to weather economic fluctuations and invest in innovation.

## 3. IMPLEMENTING STRONG INTERNAL CONTROLS

Establishing clear policies for purchasing, payroll, and financial reporting helps prevent errors and fraud. Regular audits—both internal and external—are recommended to identify weaknesses and improve procedures. The **Association of School Business Officials International (ASBO)** suggests that schools adopt technology solutions for real-time monitoring and reporting to enhance efficiency and accuracy.

## 4. TRANSPARENT FINANCIAL COMMUNICATION

Open communication about financial health and decisions builds trust among faculty, families, and donors. Sharing annual reports, hosting informational sessions, and maintaining accessible financial documents can strengthen community support. The **New York State Education Department (NYSED)** advises transparency as a key element of responsible school governance.

## 5. LONG-TERM FINANCIAL PLANNING

Schools should develop multi-year financial plans that account for enrollment trends, facility needs, and program development. Scenario planning and risk assessments help leaders anticipate challenges and seize opportunities. The **National Business Officers Association (NBOA)** recommends regular reviews of strategic plans to maintain fiscal health and adapt to changing circumstances.

By embracing these best practices, New York State private schools can ensure responsible stewardship of resources, foster community trust, and position themselves for continued excellence in 2026 and beyond.

**JAMES LAINO, CPA**  
SUPERVISOR





# ANALYZING THE IMPACT OF RECENT NEW YORK STATE FUNDING CHANGES ON PRIVATE SCHOOLS

## HOW EVOLVING POLICIES ARE SHAPING THE FUTURE FOR INDEPENDENT EDUCATION

In recent years, New York State has implemented several changes to its education funding policies, with a notable impact on the private school community. As the state adapts its approach to public funding, private schools—ranging from religious institutions to independent academies—have been assessing both challenges and opportunities presented by these shifts.

Historically, private schools in New York have relied primarily on tuition, donations, and limited state aid to support their operations. Recent policy changes, however, have affected the flow and structure of state funds. Notably, adjustments to mandated services reimbursement and transportation aid have altered the financial landscape for many schools. While some institutions have seen modest increases in funding for mandated services such as standardized testing and reporting, others face uncertainty due to budget constraints and shifting legislative priorities.

The impact of these changes is multifaceted. On one hand, increased funding for specific services has allowed some private schools to enhance compliance and maintain high educational standards. On the other hand, delays or reductions in reimbursements have placed additional strain on operating budgets, forcing schools to make difficult decisions regarding staffing, programming, and tuition rates. Many administrators are concerned that continued unpredictability in state support could lead to reduced accessibility for families seeking alternatives to public education.

Advocacy groups, including the **New York State Association of Independent Schools (NYSAIS)**, have been vocal in urging lawmakers to recognize the essential role private schools play in the state’s educational ecosystem. They argue that equitable funding is critical to preserving school choice and ensuring that all students, regardless of background, have access to diverse educational opportunities. In response, some legislators have proposed targeted increases in aid and streamlined reimbursement processes, though the long-term outcomes of these proposals remain to be seen.

As New York continues to adjust its funding strategies, private schools must remain proactive—engaging with policymakers, diversifying revenue streams, and fostering community support. The coming years will be pivotal in determining how these institutions adapt and thrive within an evolving educational landscape.

**KELLY MEHR, CPA**  
SUPERVISOR

## KEY LEGAL CHANGES FOR NEW YORK PRIVATE SCHOOLS

### NAVIGATING THE MOST RECENT AND UPCOMING COMPLIANCE SHIFTS

As New York private schools strive to deliver outstanding education, a new wave of legal and regulatory changes demands focused attention. School leaders and administrators must remain vigilant to ensure their programs and practices meet the latest state and federal requirements.

#### SUBSTANTIAL EQUIVALENCY: NEW REVIEW PROCEDURES (2025)

In 2025, the **New York State Education Department (NYSED)** updated its oversight of Substantial Equivalency reviews for nonpublic schools. The revised process now includes stricter timelines for documentation submission and more frequent site visits, with schools required to submit annual progress reports by June 1st each year. These changes aim to ensure greater consistency in instructional quality and curriculum alignment across all nonpublic schools (“*Substantial Equivalency of Instruction in Nonpublic Schools*,” NYSED, 2025).

#### STUDENT SAFETY AND HEALTH PROTOCOLS: EXPANDED REPORTING (2026)

Effective in the 2026–2027 academic year, amendments to the **Dignity for All Students Act (DASA)** will require private schools to implement enhanced digital reporting systems for incidents of bullying, harassment, and discrimination. Additionally, new health protocols mandate real-time notification systems for communicable disease outbreaks, with updated guidance on immunization exemptions and periodic staff training on epidemic response (*N.Y. Education Law §§10-18, NYSDOH Guidance, 2026*).

#### DATA PRIVACY: ANTICIPATED AMENDMENTS (2027)

On the horizon for 2027 is a proposed update to New York Education Law 2-d, which would expand the definition of **personally identifiable information (PII)** and introduce more stringent requirements for third-party vendor contracts. If enacted, schools will need to update privacy policies, provide expanded parent notifications, and conduct biannual cybersecurity risk assessments. The NYSED has invited public comment on these changes, with final rules expected by mid-2027 (*NYSED Proposed Regulations, 2026*).



#### EMPLOYMENT LAW: WAGE AND LEAVE ADJUSTMENTS (2025–2026)

Recent changes to New York’s minimum wage and Paid Family Leave law, phased in during 2025 and 2026, have increased base pay for school staff and extended leave eligibility to more categories of employees. Schools must update payroll systems, revise employee handbooks, and communicate these changes to all staff to remain compliant (*NY State Minimum Wage Orders, 2025–2026; N.Y. Workers’ Comp. Law §200*).

#### BEST PRACTICES FOR A RAPIDLY CHANGING LANDSCAPE

To keep pace with these recent and anticipated regulatory shifts, New York private schools should:

- ▶ Review and update compliance calendars every quarter.
- ▶ Train staff on new digital reporting and data privacy protocols.
- ▶ Consult legal advisors on emerging requirements and pending legislation.
- ▶ Keep lines of communication open with NYSED and professional associations for timely updates.

By proactively adapting to these compliance developments, private schools can continue to thrive as safe, innovative, and legally sound educational institutions.

**KEN CERINI, CPA, CFP, FABFA**  
MANAGING PARTNER



# SUPPORTING STUDENT WELLNESS: MENTAL HEALTH TRENDS AND RESOURCES FOR PRIVATE SCHOOL COMMUNITIES

**S**tudent wellness—particularly mental health—has become a central concern for school communities nationwide. While academic excellence remains a hallmark of private education, growing evidence shows that emotional well being is foundational to student success, engagement, and long term outcomes. Recent national data highlight both concerning trends and emerging opportunities for schools to strengthen mental health supports in thoughtful, sustainable ways.

## CURRENT MENTAL HEALTH TRENDS AMONG STUDENTS

National surveys consistently show elevated levels of anxiety, depression, and emotional distress among adolescents. **According to the Centers for Disease Control and Prevention (CDC)**, adolescent mental health was worsening even before the COVID 19 pandemic, with significant increases in persistent feelings of sadness and hopelessness over the past decade. Data from the 2023 Youth Risk Behavior Survey indicate that approximately 40% of high school students reported persistent feelings of sadness or hopelessness, a figure that remains historically high despite modest improvements since 2021.

Complementing this, the National Survey of Children’s Health found that in 2023, about one in five adolescents (20.3%) had a diagnosed mental or behavioral health condition, most commonly anxiety or depression, reflecting a 35% increase since 2016. These trends cut across school types, socioeconomic backgrounds, and geographic regions, underscoring that private school students are not immune to broader mental health challenges.

Importantly, research emphasizes the role schools play as protective environments. The CDC notes that students who feel connected to their school—believing that adults and peers care about them—are significantly less likely to experience poor mental health outcomes.

## UNIQUE CONSIDERATIONS FOR PRIVATE SCHOOLS

Private schools often have distinctive strengths: smaller class sizes, closer relationships between students and faculty, and greater flexibility in program design. At the same time, they may face unique pressures, including high academic expectations, competitive environments, and financial stress experienced by families investing heavily in tuition.

Education sector analyses focused on private school communities emphasize that these dynamics can intensify stress for some students, making proactive wellness efforts particularly important. Unlike public schools, private institutions may not automatically receive dedicated funding streams for school based mental health services, requiring leaders to be intentional and strategic in building supports.

## PRACTICAL STRATEGIES TO SUPPORT STUDENT WELLNESS

While schools cannot address every mental health need internally, evidence suggests that structured, school based approaches can make a meaningful difference.

### 1. BUILD A TIERED SUPPORT FRAMEWORK

Federal and public health guidance consistently supports a **multi tiered system of support (MTSS)** approach, which includes universal prevention for all students, targeted supports for at risk students, and individualized interventions for those with more intensive needs. This framework allows schools to normalize wellness programming while reserving specialized resources for students who need them most.

### 2. STRENGTHEN MENTAL HEALTH LITERACY

The CDC’s *Promoting Mental Health and Well Being in Schools* action guide identifies increasing mental health literacy—helping students recognize emotions, stress, and when to seek help—as a proven school based strategy. Age appropriate classroom discussions, advisory periods, or assemblies focused on coping skills and emotional awareness can reduce stigma and encourage early help seeking.

### 3. INVEST IN ADULT CAPACITY

Research consistently shows that teachers and staff are often the first to notice changes in student behavior. Training faculty to recognize early warning signs and understand referral pathways strengthens the entire support system without turning educators into clinicians. Equally important is supporting staff well being, which the CDC identifies as a core component of effective school mental health strategies.

### 4. FOSTER SCHOOL CONNECTEDNESS

School connectedness—positive relationships among students, staff, and families—is repeatedly cited as a protective factor for youth mental health. Advisory programs, mentorship opportunities, peer leadership initiatives, and inclusive extracurricular activities can all contribute to a sense of belonging.

## KEY RESOURCES FOR PRIVATE SCHOOL COMMUNITIES

Private schools do not need to build mental health programs from scratch. Several reputable national organizations provide free or low cost resources adaptable to independent school settings:

- ▶ **Centers for Disease Control and Prevention (CDC):** Offers evidence based guidance, including the *Mental Health Action Guide for School and District Leaders*, outlining proven strategies and examples schools can adapt.
- ▶ **Substance Abuse and Mental Health Services Administration (SAMHSA):** Provides school focused mental health and substance use prevention resources, including trauma informed support models and evidence based practice repositories.
- ▶ **U.S. Department of Education:** While primarily focused on public education, its comprehensive guidance on supporting students’ social, emotional, and behavioral needs offers practical frameworks relevant to private schools.
- ▶ **The Jed Foundation (JED):** Translates CDC youth mental health data into school friendly insights and promotes protective factors such as connection, coping skills, and help seeking behaviors.
- ▶ **Community Health Partnerships:** Many regions have nonprofit or healthcare based school mental health partnerships that provide consultation, training, or referral support, offering a way to extend school capacity without fully internal programs.

## MOVING FORWARD

The data is clear that student mental health challenges are prevalent, complex, and unlikely to resolve without sustained attention. Yet schools are also uniquely positioned to be part of the solution. Evidence shows that supportive environments, strong relationships, and early interventions can buffer students against stress and improve overall well being.

For private schools, supporting student wellness is not about replicating public school systems or becoming mental health clinics. Rather, it is about leveraging the strengths of close knit communities, investing in adult awareness, and thoughtfully connecting students and families to appropriate resources. By doing so, private school communities can help ensure that academic excellence is matched by emotional resilience—supporting students not only in school, but for life.

**IWONA SORNAT, CPA**  
DIRECTOR



## RESOURCES AVAILABLE TO NEW YORK PRIVATE SCHOOLS: **WHAT YOU CAN (AND SHOULD) BE USING**

**P**ivate schools in New York play a vital role in educating students across the state. While they do not receive general operating aid in the same manner as public schools, **New York State law and federal programs require that many important services and resources be made available to nonpublic schools and their students.** In addition, private schools can tap into philanthropic, professional, and community based supports that often go underutilized.

This article outlines **key resources available from New York State, local school districts, and other organizations**, along with practical guidance on how private schools can access them.

### NEW YORK STATE- MANDATED SERVICES FOR PRIVATE SCHOOLS

#### TEXTBOOK, LIBRARY, SOFTWARE, AND COMPUTER EQUIPMENT LOANS

Under **New York Education Law §701 and §3602**, public school districts must purchase and loan certain instructional materials to **resident students attending private schools.**

These include:

- ▶ **Textbooks (*non sectarian*)**
- ▶ **Library books and instructional media**
- ▶ **Instructional software**
- ▶ **Computer hardware**

Funding is allocated to districts based on the number of resident students, and **private school families or administrators must submit requests to the district of residence** by established deadlines (*often June 1*). Districts may coordinate purchases directly with private schools or through BOCES.

- ▶ [NYSED Textbook Loan Program Overview](#)
- ▶ [NYC-specific Loan Program Guidelines](#)

### TRANSPORTATION TO PRIVATE SCHOOLS

New York school districts must provide **transportation to eligible private school students** under **Education Law §3635**, subject to mileage limits and district policies.

- ▶ **K–8 students:** *transportation required if they live more than 2 miles from school*
- ▶ **Grades 9–12:** *transportation required if they live more than 3 miles*
- ▶ **Maximum distance:** *15 miles (with limited exceptions)*

Parents must submit transportation requests—generally by **April 1** prior to the school year.

- ▶ [NYSED Transportation to Nonpublic Schools FAQ](#)

### MANDATED SERVICES AID (MSA)

**Mandated Services Aid** reimburses private schools for costs associated with complying with state required mandates, such as:

- ▶ *Attendance reporting*
- ▶ *Regents and state exam administration*
- ▶ *Recordkeeping and reporting requirements*

Claims are submitted annually through NYSED and are based on **actual documented expenditures** from the prior year.

- ▶ [NYSED Funding Opportunities for Nonpublic Schools](#)

### FEDERAL EQUITABLE SERVICES (ESSA & IDEA)

#### ESSA EQUITABLE SERVICES (TITLE I, II, III, IV)

Under the **Every Student Succeeds Act (ESSA)**, public school districts must provide **equitable services—not direct funding—to eligible private school students and teachers.**

These services may include:

- ▶ *Academic intervention and tutoring (Title I)*
- ▶ *Professional development for teachers (Title II)*
- ▶ *English language learner services (Title III)*
- ▶ *Student wellness, safety, and technology initiatives (Title IV)*

Private schools must participate in **annual consultation** with their local school district to ensure eligibility and service design.

- ▶ [NYSED Equitable Services for Nonpublic Schools](#)

#### SPECIAL EDUCATION EQUITABLE SERVICES (IDEA / IESP)

Students with disabilities who are **parentally placed in nonprofit private schools** are eligible for **equitable special education services** under the **Individuals with Disabilities Education Act (IDEA).**

In New York, services are delivered through an **Individualized Education Services Program (IESP)** and may include:

- ▶ *Speech, OT, PT*
- ▶ *SETSS or special education instruction*
- ▶ *Related transportation*

These services are coordinated through the **district of location**, not the district of residence.

- ▶ [U.S. Department of Education – Students with Disabilities in Private Schools](#)

(CONTINUED ON NEXT PAGE)



HEALTH AND WELFARE SERVICES

SCHOOL HEALTH SERVICES

New York law requires districts to provide **health and welfare services** to resident students attending private schools, including:

- ▶ *Nursing services*
- ▶ *Vision, hearing, and scoliosis screenings*
- ▶ *Immunization compliance support*

Districts may enter into **inter district contracts** when students attend school outside their district of residence.

- ▶ [NY State Center for School Health – Nonpublic Schools](#)

DISTRICT AND BOCES SUPPORT

Many services are delivered through **BOCES and district offices**, including:

- ▶ *Coordinated purchasing*
- ▶ *Professional development*
- ▶ *Curriculum and instructional support*
- ▶ *Special education and related services*

Private schools are encouraged to maintain regular communication with:

- ▶ *District nonpublic school liaisons*
- ▶ *BOCES administrative services offices*

- ▶ [NYSED Nonpublic Schools Resource Hub](#)

PHILANTHROPIC AND PRIVATE RESOURCES

FOUNDATIONS AND GRANTS

While many foundations prioritize public education, **numerous New York-based foundations support independent and faith based schools**, particularly in areas such as:

- ▶ *Student wellness and mental health*
- ▶ *Academic intervention*
- ▶ *Teacher development*
- ▶ *Technology and innovation*

Useful grant search starting points include:

- ▶ [New York Education Foundations Directory – Grantsmanship Center](#)
- ▶ [GrantWatch – New York Education Foundations](#)

FINAL THOUGHTS

Many private schools miss out on **significant, legally required services** simply because the rules are complex or communication with districts is inconsistent. Proactive engagement—especially around **deadlines, consultation, and documentation**—can make a substantial difference in the resources available to your students and staff.

Private schools that understand and use these systems effectively not only remain compliant, but also strengthen their educational programs while preserving independence.

**ADAM BRIGANDI, CPA, MBA**  
SUPERVISOR





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