



Annual Report

2023-2024

Prepared by:
Tracy Beaulieu, Director

Published by:
Public Schools Branch
2-234 Shakespeare Drive
Stratford, PEI
C1B 2V8
October 2023

Available online at: psb.edu.pe.ca

Annual Report - 2023-2024 School Year

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A Message From The Board Chair

On behalf of the Public Schools Branch, I am submitting the Annual Report for the 2023-2024 school year.

This report reflects the work completed by the Public Schools Branch for the school year ending June 26, 2024 and the audited financial statements for the fiscal period ending March 31, 2024.

I wish to thank the staff of the Public Schools Branch for their continued efforts to provide for the educational needs of our students. I also want to thank our many educational partners for their ongoing support of the education system.

Sincerely,

A handwritten signature in black ink that reads "Heather Mullen". The script is fluid and cursive.

Heather Mullen
Board Chair



A Message From The Director

Change is often seen as a catalyst for progress, and the 2023-2024 school year continued to bring about a significant amount of change. While we had to say goodbye to some remarkable colleagues, we were fortunate to welcome several new members into our midst. Naturally, this transition brought forth some transition challenges, but it also provided an opportunity to build stronger relationships and foster the construction of shared knowledge within the system. I am appreciative of the leadership that was demonstrated in our system by those who have nurtured these relationships and for the new faces who have brought fresh energy and new perspectives that can revitalize our collective vision. This time of change brought a chance to renew our focus on what matters most—our students—and to bring renewed purpose to our mission.

A key priority during this time was strengthening collaborative partnerships. By uniting as a community, we aimed to develop wrap-around support systems that address the diverse needs of our staff and students. This was made possible through the collective efforts of the Ministry, Trustees, union partners, and various other interest holders who continue to demonstrate a willingness to support our initiatives. Our goal remains to cultivate a healthy system where everyone—students and staff alike—can thrive. For this, we are thankful for the relationships that have been forged to make this goal possible.

Additionally, staff recruitment and an extensive review of school capacity were at the forefront of our work plan. As population growth continues to impact our schools and their capacity, it is essential to ensure that we have the necessary resources, both in terms of personnel and facilities, to meet future demands. These initiatives will continue into the 2024-2025 school year as we strive to understand future growth trends to ensure that our schools remain adaptable and inclusive for learning and development. In closing, I want to express our gratitude to those who make a positive difference every day in the education of our youth—our staff, parents, and community partners. The time invested in building respectful, positive relationships will serve as the foundation for delivering the most impactful education possible.

Sincerely,



Tracy Beaulieu
Director



About The Public Schools Branch

**56
SCHOOLS**



**20K
STUDENTS**



**4K
STAFF**



About The Public Schools Branch

The Public Schools Branch (PSB) represents all 56 of Prince Edward Island's English-language public schools and serves more than 20,000 students from kindergarten through grade 12.

Governed by a Board of Trustees, the PSB is administered by branch-based staff operating from various sites across the province, including its primary offices in Stratford and Summerside. The Branch's responsibilities are outlined in Section 20 (2) of the Education Act (see Appendix A).

The PSB's approximately 4,000 employees work together to ensure school learning environments:

- support the unique needs, strengths, interests and learning styles of our students;
- foster personal development, respect and social responsibility; and
- inspire a passion for lifelong learning that prepares students for the opportunities and challenges ahead.

The PSB is committed to ensuring a safe and caring learning environment in which every student can grow and thrive.



Vision

Preparing successful global citizens for our ever-changing world.

Mission

The Public Schools Branch fosters inclusive, diverse, safe and caring learning environments that inspire a commitment to lifelong learning and community engagement.

Values

Diversity
Collaboration
Inclusiveness
Respect
Wellness
Resiliency



Board of Trustees



BOARD CHAIR
Heather Mullen
ZONE 5



BOARD VICE CHAIR
Stephanie Arnold
APPOINTED



Beverley Ann Boulter
ZONE 1



Beckie Keezer
ZONE 2



Rachel McCarthy
ZONE 3



Jaclyn Massey
ZONE 4



Amanda Blakeney
ZONE 5



Wade Czank
ZONE 6



Jocelyne Ludgate
ZONE 7



Jacob Jadis
APPOINTED



Jodi Zver
APPOINTED

Leadership Team

Director

Tracy Beaulieu

Executive Assistant

Heather Palmer

Manager of Policy and Planning and FOIPP Coordinator

Karen Redmond

Administrator Support Leaders

Jeff Clow

Terry MacIsaac

Dylan Mullaly

IT/Data Consultant

Sean Cain

Senior Communications Officer

Matt MacLeod

Director, EAL/FAL Programs and Services

Janet Perry-Payne

Manager of EAL/FAL Programs and Services

Vicki Whitlock

Director, Finance

Blake Crockett

Manager of Finance

Ashley King Higginbotham

Director, Human Resources

Jonathan Mosher

Managers of Human Resources

Paula Annear

Andrew Austin

Director, Student Services

Dominique Lecours

Managers of Student Services

Alison Campbell

Craig Clark

Raeanne Adams

Director, Transportation and Risk Management

Dave Gillis

Transportation - Operations Specialists

Mike Franklin

Elmer Stavert

Ian Nantes

Acting Director, Property Services

Nathan MacLeod

Property Services Supervisors

Michael Arsenault

Peter MacLeod

Property Support Services Supervisor

Jason Guindon

School Safety Consultants

Elise Azar

Angie MacCaull

Our Schools

The PSB has 56 schools which are organized into nine Families of Schools based on their geographical location and their relationship with one or more of our 10 senior high schools.

Student Enrollment

The official student enrolment for the 2023-2024 school year was 20,539 as of September 2023.

Kindergarten enrollment was 1,319 in September 2023. Grade 10 had the largest population with 1,798 students.



Families of Schools

Bluefield Family of Schools

Bluefield Senior High
East Wiltshire Intermediate
Central Queens Elementary
Eliot River Elementary
Englewood
Gulf Shore Consolidated
Westwood Primary

Charlottetown Family of Schools

Charlottetown Rural Senior High
Colonel Gray Senior High
Birchwood Intermediate
Donagh Regional
Glen Stewart Primary
L. M. Montgomery Elementary
Parkdale Elementary
Prince Street Elementary
Queen Charlotte Intermediate
Sherwood Elementary
Spring Park Elementary
St. Jean Elementary
Stonepark Intermediate
Stratford Elementary
West Kent Elementary
West Royalty Elementary

Kensington Family of Schools

Kensington Intermediate Senior High
Queen Elizabeth Elementary

Kinkora Family of Schools

Kinkora Regional High
Amherst Cove Consolidated
Somerset Consolidated

Montague Family of Schools

Montague Regional High
Belfast Consolidated
Cardigan Consolidated
Georgetown Elementary
Montague Consolidated
Montague Intermediate
Southern Kings Consolidated
Vernon River Consolidated

Morell Family of Schools

Morell Regional High
Morell Consolidated
Mt. Stewart Consolidated

Souris Family of Schools

Souris Regional

Three Oaks Family of Schools

Three Oaks Senior High
Athena Consolidated
Elm Street Elementary
Greenfield Elementary
Miscouche Consolidated
Parkside Elementary
Summerside Intermediate

Westisle Family of Schools

Westisle Composite High
Alberton Elementary
Bloomfield Elementary
Ellerslie Elementary
Hernewood Intermediate
M. E. Callaghan Intermediate
O'Leary Elementary
St. Louis Elementary
Tignish Elementary

Partners in Education

Department of Education and Early Years

The Department of Education and Early Years (DEEY) develops and delivers high-quality programs and curriculum in English and French to Island children from birth to Grade 12. The PSB works closely with the DEEY which provides the Branch with funding for infrastructure, personnel and learning resources, to enable the Branch to fulfill its mandate.



Home and School Associations / Parent Councils

Home and school associations and parent councils provide a critical link between schools and parents and play a key role in reaching out to the broader community. They serve in an advisory role to principals regarding various school matters and help to build awareness among parents. All 56 PSB schools have an active home and school association or parent council that follows a set of guiding principles: to obtain the best for each child in the school; to foster cooperation between parents and teachers, so that every child may grow to their full potential; to be informed, constructive partners with educators; and to promote high standards of well-being in each child's life.

See Appendix E for a list of home and school associations and parent councils and their presidents.





Major Capital Projects

The Public Schools Branch has several major capital projects underway to increase and improve the infrastructure in the system. The projects were prompted by a need to increase school capacity, modernize infrastructure and replace aging buildings.

Sherwood Elementary

A new Sherwood Elementary School was announced in the Fall of 2018. There will be space for 650 students once opened on the same property as the existing school. Construction is progressing well, with the expectation that students will be settled in the new school during the 2024-2025 school year. Demolition of the former school is expected during the summer of 2025 to allow for additional greenspace, parking and playgrounds for the school.



Stratford High

Stratford High was announced in the Fall of 2019. The school will serve 750 students on 34 acres in the Town of Stratford's Community Campus. Construction is well underway, with the building structure for the classroom and trades wings, administration, music, library and cafeteria complete and the exterior envelope continuously progressing. PSB is anticipating the school to open in 2027.



Queen Charlotte Intermediate

An addition to Queen Charlotte Intermediate was announced in 2023. Planning committees work to generate the space program requirements. Following this work the next steps will be taken in the design process.

Revitalization Fund

The Revitalization Fund provides \$22 million over four years to address student-facing projects. Along with the minor capital repair budget, a total of 72 projects are expected to be completed this fiscal. This additional funding made a significant difference, not only to the number of projects completed but also to the scope of the work. As a comparison, in the past three years, our minor capital repair budget averaged 31 projects each year.





School Bus Ridership

During the 2023-2024 school year 16,496 students were supported with transportation services to and from school daily. This equates to 710 more students supported by our daily transportation services as compared to 3 years ago and represents approximately 80% of the PSB student population.

School Bus Drivers

48 new drivers were hired in 2023-2024 to offset retirements, long-term leave, and attrition of our substitute pool. This number is on par with our previous 3 years. Going forward, the PSB expects similar increased needs as a high number of drivers are nearing retirement eligibility. The PSB will continue to attract new substitute and full-time drivers through targeted recruitment.



Students' Time On Buses

The average student ride time aboard PSB buses is approximately 26 minutes. 937 PSB students, however, experienced afternoon travel times of 60 minutes or greater. While this number seems high, it is an improvement from approximately 2,000 students 3 years ago due to ongoing improvements in route efficiencies; however, increases in student population are expected to challenge this trend.



School Cash Online

In recent years, significant investments have been made to improve financial efficiencies for schools. An added capability allows schools to offer online payments for students, parents and guardians via a secure portal. This improvement not only reduces the need for physical cash in schools, but also efficiency for school administration and parents while offering more timely and detailed reporting.

Staffing

From June 1, 2023, to May 31, 2024, the PSB HR team has processed 14,672 job applications, successfully filling positions for 918 job competitions. Recruitment and staffing for the 2024-2025 school year began early in 2024, with the PSB participating in a number of career fairs across the Maritimes and partnerships with post-secondary institutions. Notably, the PSB added 50 Educational Assistants and Youth Service Workers to support schools and students.



Substitute Teachers

Substitute Teacher recruitment continues to be a focus for the Public Schools Branch, in both ensuring appropriate levels of coverage for continuity of delivering quality education experiences for our students and developing a pipeline for future teacher succession opportunities. For the 2023-2024 school year, a total of 342 Certified Substitute Teachers were hired and utilized, while a total of 208 Non-Certified Substitute Teachers were in our pool.



Attendance

Work began with a provincial attendance committee to closely look at the attendance and engagement of students. Priority to ensure attendance data is properly collected and work to emphasize the importance of attendance were a part of initial strategies. Schools continue to drive engagement with students by ensuring that Social Emotional Learning is incorporated into our school goals and professional development days in collaboration with the Department of Education and Early Years.

Report It!

The PSB launched the Report It! campaign in response to a 2022 recommendation from the PEI Office of the Child and Youth Advocate, encouraging students to report incidents needing support through various channels. Survey feedback highlighted strong support for the initiative, though concerns about misuse of anonymous reporting were noted. The campaign reflects the PSB's commitment to fostering a safe and supportive environment for students.





Financial Statements

2023-2024



Financial Statements

Public Schools Branch

March 31, 2024



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Management's Responsibility For Financial Reporting

March 31, 2024

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies are described in Note 2 to the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

The Board of Trustees is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and external audited financial statements yearly. The Board also discusses any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Grant Thornton LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of the Public Schools Branch and meet when required. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of the Public Schools Branch



Director of Finance

Financial Services Manager

Independent auditors' report

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To the Board of Trustees
of the Public Schools Branch

Opinion

We have audited the financial statements of the Public Schools Branch ("the Entity"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly in all material respects, the financial position of the Public Schools Branch as at March 31, 2024, and its results of operations, its changes in its net assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Summerside, Prince Edward Island
June 26, 2024

Grant Thornton LLP
Chartered Professional Accountants

Public Schools Branch

Statements of operations and changes in net financial assets

Year Ended March 31	2024 Budget	2024	2023
Revenue			
Transfers from the Department of Education and Early Years			
Salaries and benefits	\$ 250,185,300	\$ 257,538,263	\$ 245,142,022
Maintenance and operation	14,826,000	15,786,000	14,298,000
Transportation	5,561,500	6,561,500	6,651,504
Instructional supplies	3,330,900	3,330,900	3,225,304
Administration	2,275,600	2,275,600	1,914,200
Renovations and equipment	1,187,400	1,187,400	1,169,904
Special program funding and recoveries	274,330	1,478,277	2,618,939
Other revenue (Note 3)	202,500	522,715	595,064
	<u>277,843,530</u>	<u>288,680,655</u>	<u>275,614,937</u>
Expenses (Note 4)			
	Page		
Salaries and benefits	14	250,185,300	257,496,373
Maintenance and operation	15	15,912,049	17,599,930
Transportation	16	5,344,066	6,730,724
Instructional	17	3,026,203	3,993,063
Administration	18	2,799,774	1,896,450
Renovations and equipment	19	576,500	969,178
		<u>277,843,892</u>	<u>288,685,718</u>
			<u>275,610,893</u>
Excess (expenses) revenues		\$ <u>(362)</u>	\$ <u>(5,063)</u>
			\$ <u>4,044</u>
Net financial assets, beginning of period			
		\$ 13,084	\$ 9,040
Excess (expenses) revenues		<u>(5,063)</u>	<u>4,044</u>
Net financial assets, end of period		<u>\$ 8,021</u>	<u>\$ 13,084</u>

See accompanying notes to the financial statements.

Public Schools Branch Statement of financial position

March 31	2024	2023
Financial assets		
Cash	\$ 5,482,410	\$ 6,442,407
Receivables		
Department of Education and Early Years	12,782,636	8,838,245
Trade and other	2,249,982	1,681,774
Department of Education and Early Years - post-employment benefits	64,175,257	62,487,963
Department of Education and Early Years - deferred salary plan	741,527	943,782
Restricted cash	57,789	350,000
Trust funds (Note 5)	281,750	273,581
	<u>85,771,351</u>	<u>81,017,752</u>
Financial liabilities		
Payables and accruals		
General	4,964,974	5,997,997
Salaries and benefits	9,896,745	5,241,413
Department of Education and Early Years	3,464,539	3,829,095
Deferred revenue (Note 6)	2,180,749	1,880,837
Post-employment benefits (Note 7)	64,175,257	62,487,963
Deferred salary program	741,527	943,782
Deferred liability	57,789	350,000
Trust funds (Note 5)	281,750	273,581
	<u>85,763,330</u>	<u>81,004,668</u>
Net financial assets	<u>\$ 8,021</u>	<u>\$ 13,084</u>

Contingency (Note 8)

On behalf of the Board



Chairperson



Trustee

See accompanying notes to the financial statements.

Public Schools Branch Statement of cash flows

Year Ended March 31

2024

2023

(Decrease) increase in cash and cash equivalents

Operating activities

Excess (expenses) revenues	\$ (5,063)	\$ 4,044
Change in non-cash working capital:		
Receivables	(4,512,599)	1,228,782
Payables	2,973,711	244,002
Deferred revenue	299,912	(1,481,671)
Net decrease in cash and cash equivalents	(1,244,039)	(4,843)
Cash and cash equivalents,		
Beginning of period	7,065,988	7,070,831
End of period	\$ 5,821,949	\$ 7,065,988

Components of cash and cash equivalents:

Unrestricted cash and cash equivalents	\$ 5,482,410	\$ 6,442,407
Restricted cash and cash equivalents	57,789	350,000
Trust funds	281,750	273,581
	\$ 5,821,949	\$ 7,065,988

See accompanying notes to the financial statements.



Public Schools Branch

Notes to the financial statements

March 31, 2024

1. Nature of operations

The Entity has the responsibility to provide primary and secondary education requirements for English speaking students in Prince Edward Island. The Entity is funded by the Department of Education and Early Years (the Department).

2. Summary of significant accounting policies

Basis of accounting

The Entity prepares its financial statements in accordance with Canadian Public Sector Accounting Standards.

Revenue recognition

The Entity follows the deferral method of accounting for grants for special projects. Grants restricted for special projects are recognized as revenue in the year in which the related expenses are incurred. The unexpended portion of grants received for specific purchases is deferred and used for the related future purchases. Unrestricted amounts are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met. To the extent that transfer stipulations give rise to an obligation that meets the definition of a liability, transfers are recognized as deferred revenue.

Retirement allowances

The Public Schools Branch records an annual expense based on the change in the actuarially determined obligation for retirement allowance benefits, net of payments during the year. Funds to settle the obligation which are a liability of the Entity will be reimbursed by the Department at the time of payment. Therefore, a receivable from the Department is recorded for the entire retirement allowance amount.

Retirement allowances are provided to employees on death or retirement if the employee has 10 years of continuous service (5 years for excluded member). The retirement allowance is for so many days per year of service with maximums which vary based on union affiliation.

Vacation pay

Vacation entitlements are expensed as earned.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, net of bank overdraft.



Public Schools Branch

Notes to the financial statements

March 31, 2024

2. Summary of significant accounting policies (cont'd)

Pension plans

Instructional employees of the Entity are members of the Prince Edward Island Teachers' Pension Plan. The expense of the Entity is limited to current year contributions as any shortfall in funding of the pension plan is the responsibility of the Province of Prince Edward Island. Amounts paid to this plan during the year were \$14,277,293 (2023 - \$13,951,088).

As a result of a pension plan merger, former members of the Prince Edward Island Education Sector Pension Plan were automatically enrolled into the Prince Edward Island Public Sector Pension Plan on December 25, 2022. The former plan had both defined benefit/defined contribution components and the expense of the Entity was limited to a matching contribution equal to the employee portion.

Currently, all members of the support staff of the Entity are members of the Prince Edward Island Public Sector Pension Plan. The expense of the Entity is limited to current year contributions as any shortfall in funding of the pension plan is the responsibility of the Province of Prince Edward Island. Amounts paid to the former Prince Edward Island Education Sector Pension Plan as well as the Prince Edward Island Public Sector Pension Plan during the year were \$3,830,710 (2023 - \$3,414,384).

Workers' compensation claims

The Public Schools Branch is a registered employer with the Worker's Compensation Board of Prince Edward Island for instructional and non-instructional staff. The Entity records an annual expense based on payroll assessments in accordance with the Workers' Compensation Act.

Deferred salary plan

Teachers employed with the Public Schools Branch can participate in a program that allows them to defer a portion of their annual salary and take a paid leave of absence. The deferral results in a liability to the teachers, which is satisfied during the paid leave of absence. Funds to settle the obligation, which are a liability of the Board, will be reimbursed by the Department, and therefore there is an offsetting receivable due from the Department.

Measurement uncertainty and the use of estimates

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year.

Measurement uncertainty that may be material to these financial statements exists for the liability for employee future benefits of \$64,175,257 (2023 - \$62,487,963) because actual experience may differ significantly from actuarial assumptions.

Public Schools Branch

Notes to the financial statements

March 31, 2024

2. Summary of significant accounting policies (cont'd)

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items to subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

Financial instruments

All financial instruments are recorded at their cost or amortized cost except for portfolio investments in equity instruments quoted in an active market and derivatives which are recorded at their fair value with unrealized remeasurement gains and losses recorded in the statement of remeasurement gains and losses. Once realized, remeasurement gains and losses are transferred to the statement of operations. Changes in the fair value on restricted assets are recognized as a liability until the criterion attached to the restrictions has been met, upon which the gain or loss is recognized in the statement of operations. Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transaction costs related to financial instruments recorded at their fair values are expensed as incurred. Financial liabilities are removed from the statement of financial position when, and only when, they are discharged or cancelled or expire.

The following items provide the carrying amount information of the Entity's financial instruments by category. All financial instruments listed below are recorded at cost or amortized cost. The maximum exposure to credit risk for the financial assets would be the carrying values shown below:

- Cash - \$5,482,410
- Receivables - \$15,032,618
- Payables - \$18,326,258

The Entity did not have any financial instruments with unrealized remeasurement gains or losses. A statement of remeasurement gain or loss was not presented in these financial statements.

The following information provides an analysis of financial instruments that are subsequently measured at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable:

- Level 1 fair value measurements are those derived from quoted prices in active markets for identical assets or liabilities using the last bid price;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data.

All of the Entities financial instruments are classified as level 1.

Public Schools Branch

Notes to the financial statements

March 31, 2024

3. Other revenue	<u>2024</u>	<u>2023</u>
Recoverable salaries	\$ 218,638	\$ 301,865
Miscellaneous	5,237	1,596
Rentals	43,840	67,743
School overage reimbursements	170,335	223,860
Insurance recoveries	84,665	-
	<u>\$ 522,715</u>	<u>\$ 595,064</u>

4. Expenses by department

The following is a summary of the expenses reported on the statement of operations by department with employee benefits disclosed separately:

	<u>2024</u>	<u>2023</u>
Instructional	\$ 219,772,109	\$ 208,384,161
Administration	1,896,450	1,743,659
Transportation	6,730,724	6,813,910
Maintenance and operations	17,599,930	16,633,560
Employee benefits	42,686,505	42,035,603
	<u>\$ 288,685,718</u>	<u>\$ 275,610,893</u>

5. Trust funds

Trust funds are comprised of contributions from various sources that are administered by the Entity. The interest that is earned on the contributions may be disbursed for specified educational purposes. Investments are recorded at cost and are comprised of GIC's. Cost approximates fair market value.

Public Schools Branch Notes to the financial statements

March 31, 2024

6. Deferred revenue	<u>2024</u>	<u>2023</u>
Funds designated for:		
Capital funding	\$ 390,742	\$ 390,742
Special program funding	1,637,812	1,351,922
Staff professional development	151,995	137,973
Maintenance work	<u>200</u>	<u>200</u>
	<u>\$ 2,180,749</u>	<u>\$ 1,880,837</u>

7. Post-employment benefits

An analysis of the components of, and changes in, post-employment benefits liabilities is as follows:

	<u>2024</u>	<u>2023</u>
Retirement allowance		
Balance, April 1, 2023 (2023 - April 1, 2022)	\$ 61,210,306	\$ 59,167,150
Amortization of actuarial (loss)	(1,113,898)	(598,693)
Current service cost	3,347,767	3,756,507
Interest accrued	2,107,103	1,861,390
Less: payments made	<u>(2,625,184)</u>	<u>(2,976,048)</u>
Balance, March 31, 2024 (2023 – March 31, 2023)	62,926,094	61,210,306
Vacation pay	<u>1,249,163</u>	<u>1,277,657</u>
	<u>64,175,257</u>	<u>62,487,963</u>
Unamortized actuarial adjustment	<u>\$ 13,272,605</u>	<u>\$ 10,069,822</u>

Public Schools Branch

Notes to the financial statements

March 31, 2024

7. Post-employment benefits (cont'd)

The retirement allowance balances are based on an independent actuarial valuation dated April 1, 2023, provided to the Pension and Benefits Division of the Province of Prince Edward Island Civil Service Commission. The report was amended for a change in the discount rate to be used in the valuation of the liability, the amendment was dated April 1, 2023. The Province of Prince Edward Island projects the total liability in the years between the tri-annual actuarial valuations. The amendment dated April 1, 2024 is reflected in the 2024 projection prepared by the Province of Prince Edward Island.

The economic assumptions used in determining the actuarial value of accrued retirement allowances were developed by reference to expected long term market conditions. Significant actuarial assumptions used in the valuations and projections are:

Discount rate	4.68% per annum
Expected inflation rate	2.00% per annum
Expected average remaining service life	8 to 13 years

8. Contingency

The Entity has elected to self-insure itself related to collision coverage. During the year, no events were reported in accordance with the policies of the collision contingency fund.

The Entity has received funding from the Department to fund expenditures which qualify for the collision contingency fund. These funds are being deferred on the balance sheet and unspent funds are reported as restricted cash.

The Entity has a number of ongoing legal claims. The Entity defends against all of these claims as they feel they are without any merit. The possible outcomes for any settlement are not determinable at year end. No provision has been made in the financial statements for these claims.



Public Schools Branch

Notes to the financial statements

March 31, 2024

9. Financial instruments

The Entity's main financial risk exposure is detailed as follows:

Credit risk

Credit risk is the risk of financial loss to the Entity if a debtor fails to discharge their obligation. The Entity is exposed to this risk arising from its cash and receivables. The Entity holds its cash accounts with a federally regulated chartered bank who is insured. Accounts receivable is primarily due from government. The Entity measures its exposure to credit risk based on how long the amounts have been outstanding. There were no changes in exposures to credit risk during the period. All the amounts outstanding at year-end are current.

Liquidity risk

Liquidity risk is the risk that the Entity will not be able to meet all cash outflow obligations as they come due. The Entity mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting. There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk. All payables and accruals are due within 1 year.

10. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

Public Schools Branch Schedule of salaries and benefits expenses

Year Ended March 31	2024	2023
Branch administration support	\$ 1,754,708	\$ 1,665,273
Branch management	2,295,784	1,909,385
Instructional	162,018,226	156,425,492
Maintenance and operation	10,136,466	9,917,339
School administration support	3,925,099	3,870,476
Educational assistants and youth service workers	26,407,637	22,097,086
Transportation	8,271,948	8,044,340
Benefits	<u>38,345,533</u>	<u>36,958,178</u>
	253,155,401	240,887,569
Retirement allowance	<u>4,340,972</u>	<u>5,077,425</u>
	<u>\$ 257,496,373</u>	<u>\$ 245,964,994</u>

Note:

Branch administration support includes board office, clerical and secretarial staff.

Branch management includes director of Public Schools Branch; directors and leaders of student services, human resources, corporate services; coordinators for financial services, property services, and property and transportation management and supervisors.

Instructional salaries include consultants, principals, vice-principals, department heads, and teachers.

Maintenance and operations salaries include building, janitorial and maintenance staff.

School administration support includes school secretarial staff.

Transportation salaries include bus driver staff.

Benefits include the employer's share of Canada pension and employment insurance, group insurance, workers' compensation premiums, pension and teacher superannuation premiums.

Public Schools Branch

Schedule of maintenance and operation expenses

Year Ended March 31	2024	2023
Building repairs	\$ 2,407,638	\$ 2,191,909
Electricity	3,659,227	3,297,985
Fire and safety	3,884	5,998
Fuel - heating	5,464,176	5,878,143
Ground maintenance	412,238	308,553
Insurance	1,620,679	1,171,493
Miscellaneous	62,627	62,505
Property taxes	40,688	39,572
Rentals	234,649	265,769
Service contracts and professional services	154,950	199,016
Service vehicles	237,511	190,851
Sewer and water	422,709	366,201
Snow removal	1,336,898	1,312,375
Supplies	884,872	775,000
Travel	3,096	28,690
Waste disposal	654,088	539,500
	<u>\$ 17,599,930</u>	<u>\$ 16,633,560</u>



Public Schools Branch Schedule of transportation expenses

Year Ended March 31	2024	2023
Bus parts and repairs	\$ 3,410,176	\$ 3,065,738
Communications	52,091	52,155
Contracted services	172,071	140,574
Fuel	2,593,288	3,102,888
Insurance	424,110	390,609
Professional services	6,548	4,936
Snow removal	51,602	35,782
Supplies	1,634	2,586
Travel	19,204	18,642
	<u>\$ 6,730,724</u>	<u>\$ 6,813,910</u>

Public Schools Branch Schedule of instructional expenses

Year Ended March 31	2024	2023
Academic supplies	\$ 851,478	\$ 539,880
Art	39,104	32,577
Computer literacy	589	1,372
Curriculum programs	1,639,333	1,603,300
Duplicating supplies	527,357	456,870
English and language arts	6,564	6,521
French	7,998	32,721
Guidance and resource	2,295	3,914
Home economics and family living	61,610	55,171
Industrial arts	58,907	48,983
Library and resource centres	158,609	150,350
Mathematics	14,936	22,468
Music	81,342	65,576
Physical education	137,318	152,205
Science	54,719	59,416
Student services	99,226	100,836
Vocational education	251,678	261,501
	<u>\$ 3,993,063</u>	<u>\$ 3,593,661</u>

Public Schools Branch Schedule of administration expenses

Year Ended March 31	2024	2023
Advertising	\$ 8,083	\$ 11,119
Courier services	37,673	33,179
Equal chances for learning	10,237	6,636
Graduation	16,332	24,239
Insurance	844,017	767,363
Miscellaneous	40,047	90,399
Office supplies	74,378	103,170
Postal services	9,650	17,344
Professional development	50,148	29,051
Professional services	122,838	56,806
Public, staff and student relations	81,590	80,809
Telephone	146,963	157,327
Travel	410,784	344,338
Trustees remuneration	38,960	19,683
Trustees travel and other	4,750	2,196
	<u>\$ 1,896,450</u>	<u>\$ 1,743,659</u>



Public Schools Branch

Schedule of renovations and equipment expenses

Year Ended March 31	2024	2023
Audio-visual equipment	\$ 106,996	\$ 205,691
Classroom furniture and equipment	208,758	161,328
Computer equipment	240,429	223,448
Maintenance equipment	50,040	44,714
Miscellaneous equipment	126,609	107,542
Musical instruments	23,440	19,270
Office furniture and equipment	60,178	70,302
Playground	152,728	28,814
	<u>\$ 969,178</u>	<u>\$ 861,109</u>



Appendices

2023-2024

Appendix A: Public Schools Branch Responsibilities

(Legislation: Education Act, Section 20 (2))

An education authority has the following responsibilities:

- 1.to deliver the courses of study and education programs prescribed, approved or authorized pursuant to this Act to meet the needs of all students enrolled in a school operated by the education authority and to enable their success;
- 2.to be accountable and provide assurances to students, parents, the community and the Minister for performance of duties and responsibilities conferred on the education authority by this Act and the regulations;
- 3.ensure that each student enrolled at a school operated by the education authority and each staff member employed by the education authority is provided with a welcoming, caring, respectful and safe learning environment that respects diversity and a sense of belonging;
- 4.to provide a continuum of specialized supports and services to students that is consistent with the principles of inclusive education;
- 5.to collaborate with municipalities, the other education authority and community-based service agencies in order to effectively address the needs of all students and manage the use of public resources;
- 6.to collaborate with post-secondary institutions and the community to enable smooth transitions for students from secondary to post-secondary education;
- 7.to establish and maintain governance and organizational structures that promote student well-being and success;
- 8.to ensure effective management of the education authority's resources;
- 9.to recruit the Director and entrust the day-to-day management of the education authority to the staff through the Director;
- 10.to comply with all applicable Acts and regulations;
- 11.to establish appropriate dispute resolution processes;
- 12.to carry out any other responsibility that is prescribed by regulation.

Appendix B: Policies and Procedures

Operational Guidelines	
105.1 Social Media and Digital Messaging	Replaced May 17, 2024
Operational Procedures	
605.1 - Safe and Caring Learning Environments	Replaced January 29, 2024
610.1 – School Lockdown	Replace July 9, 2024
Access to Information Files Opened	
23	

Appendix C: School Enrollments

PEI Enrolment, K-12, Public Schools Branch, by School and Grade, September 2023.

SCHOOL NAME	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Alberton Elementary	14	24	25	17	22	18	21							141
Amherst Cove	13	12	20	18	8	17	16	22	26					152
Athena Consolidated	26	17	33	26	29	39	36	32	36	34				308
Belfast Consolidated	16	13	19	12	15	12	12	14	18	13				144
Birchwood Intermediate								206	192	193				591
Bloomfield Elementary	39	38	38	52	37	40	29							273
Bluefield											268	265	231	764
Cardigan Consolidated	16	23	16	18	17	11	11							112
Central Queens Elementary	29	29	40	25	29	36	32							220
Charlottetown Rural											408	410	379	1197
Colonel Gray											326	333	301	960
Donagh Regional	26	25	35	38	30	40	34							228
East Wiltshire Intermediate								231	193	225				649
Eliot River Elementary					159	152	146							457
Ellerslie Elementary	32	25	28	26	40	27	20							198
Elm St. School	43	51	54	54	58	51	53							364
Englewood	17	16	21	19	22	20	20	11	12	14				172
Georgetown Consolidated	8	5	7	8	8	11	12	10	4					73
Glen Stewart Primary	158	135	171											464
Greenfield Elementary	47	51	46	56	62	70	36							368
Gulf Shore Consolidated	15	27	25	31	29	24	31	26	28	27				263
Hernewood								100	106	87				293
Kensington Int/Snr High								45	51	50	73	62	54	335
Kinkora High										38	41	34	21	134
L.M. Montgomery Elementary	59	79	74	82	87	82	72							535
M.E. Callaghan								51	71	71				193
Miscouche Consolidated	18	23	22	18	28	24	25	22	26	26				232
Montague Consolidated	46	66	79	64	65	72	58							450
Montague Intermediate								89	80	109				278

Appendix C: School Enrollments

SCHOOL NAME	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Montague Regional High											155	145	151	451
Morell Consolidated	23	17	27	26	18	16	23	19	26					195
Morell Regional High										37	39	48	48	172
Mt. Stewart Consolidated	23	25	24	22	23	24	29	21	11					202
O'Leary Elementary	22	17	24	23	17	16	18							137
Parkdale Elementary	26	19	15	19	26	17	22							144
Parkside Elementary	34	56	45	44	53	51	58							341
Prince St. Elementary	23	30	18	25	33	33	26							188
Queen Charlotte								191	233	224				648
Queen Elizabeth Elementary	54	52	47	54	51	56	40							354
Sherwood Elementary	58	78	73	70	77	85	74							515
Somerset	23	19	25	26	19	16	26	20	16					190
Souris Regional	39	33	28	41	29	45	33	44	33	43	42	51	43	504
Southern Kings Consolidated	19	18	22	17	25	28	29	22	22					202
Spring Park Elementary	52	74	67	56	69	74	66							458
St. Jean Elementary	9	13	15	12	22	8	19							98
St. Louis Elementary	17	17	17	16	13	18	17							115
Stonepark Intermediate								246	263	267				776
Stratford Elementary				146	180	167	155							648
Summerside Intermediate								181	151	202				534
Three Oaks Senior High											281	254	256	791
Tignish Elementary	28	29	33	32	34	34	25							215
Vernon River Consolidated	17	20	21	23	17	24	20	20	20	14				196
West Kent Elementary	39	44	38	58	32	44	43							298
West Royalty Elementary	75	78	84	84	83	89	99							592
Westisle Composite											165	159	183	507
Westwood Primary	116	124	147	133										520
All PSB	1319	1422	1523	1491	1566	1591	1486	1623	1618	1674	1798	1761	1667	20539

Appendix C: School Enrollments

PEI Enrolment, K-12, Public Schools Branch, by Age, September 2023.

AGE	GRADE													Total
	0	1	2	3	4	5	6	7	8	9	10	11	12	
4	316													316
5	988	321												1309
6	15	1089	335											1439
7		12	1175	335	1									1523
8			13	1141	348									1502
9				15	1205	351								1571
10					12	1223	338							1573
11						17	1136	367						1520
12							11	1241	381					1633
13							1	15	1220	393				1629
14									17	1266	414	1		1698
15										15	1327	392		1734
16											47	1275	335	1657
17											10	71	1201	1282
18												19	114	133
19												3	17	20
Total	1319	1422	1523	1491	1566	1591	1486	1623	1618	1674	1798	1761	1667	20539

Appendix D: School Principals

SCHOOL	PRINCIPAL
Alberton Elementary School	Shana Perry
Amherst Cove Consolidated School	Paul Quinlan
Athena Consolidated School	Jason Cormier
Belfast Consolidated School	John Munroe
Birchwood Intermediate School	Luane Inman
Bloomfield Elementary School	Andrew Stewart
Bluefield High School	Stephen Wenn
Cardigan Consolidated School	Lisa Myers-Roche
Central Queens Elementary School	Lisa Paynter-Craig
Charlottetown Rural High School	Kelly Minnis
Colonel Gray Senior High School	Rob MacAdam
Donagh Regional School	Jason Kielly
East Wiltshire Intermediate School	John Cusack
Eliot River Elementary School	Terra Doucette
Ellerslie Elementary School	Jamie Moase
Elm Street Elementary School	Erin Jonston
Englewood School	Randy Reardon
Georgetown Elementary School	Sheryll O'Hanley
Glen Stewart Elementary School	Lynn Huffnegal
Greenfield Elementary School	Thomas Waugh
Gulf Shore Consolidated School	Anita Conohan
Hernewood Junior High School	Patty Sweet
Kensington Intermediate Senior High School	Donald Mulligan
Kinkora Regional High School	Ryan MacAleer
L.M. Montgomery Elementary School	Tara Deglan-Gallant
M.E. Callaghan Intermediate School	Kelly Pitre
Miscouche Consolidated School	Jason Gallant
Montague Consolidated School	Shelly King-Compton
Montague Intermediate School	Jolene Johnston

Appendix D: School Principals

SCHOOL	PRINCIPAL
Montague Regional High School	Robyn MacDonald
Morell Consolidated School	Michaela Oliver
Morell Regional High School	JB Crawford
Mount Stewart Consolidated School	Mary Kendrick
O'Leary Elementary School	Dave Costello
Parkdale Elementary School	Kristen Moore
Parkside Elementary School	Nick Martin
Prince Street Elementary School	Natasha Bromley
Queen Charlotte Intermediate School	KJ White
Queen Elizabeth Elementary School	Rodney MacArthur
Sherwood Elementary School	Parker Grimmer
Somerset Consolidated School	Angela Griffiths
Souris Regional School	Lynne MacPhee
Southern Kings Consolidated School	Jimmy Morris
Spring Park Elementary School	Anne Ives
St. Jean Elementary School	Jenna Connolly
St. Louis Elementary School	Marsha Costello
Stonepark Intermediate School	Maria Lavoie
Stratford Elementary School	Janet Cameron
Summerside Intermediate School	Doug Doyle
Three Oaks Senior High School	Jacqueline Reeves
Tignish Elementary School	Mike Ellsworth
Vernon River Consolidated School	Dave Wood
West Kent Elementary School	Emily Waye
West Royalty Elementary School	Marilyn MacLean
Westisle Composite High School	Brian Gard
Westwood Primary School	Sherry Flynn

Appendix E: Home and School Association and Parent Council Presidents

SCHOOL	PRESIDENT
Alberton Elementary School	Tasha Ashley
Amherst Cove Consolidated School	Mary MacDonald-Pickering
Athena Consolidated School	Jennafer Lynch-Bernard & Marisa Jorden
Belfast Consolidated School	Sylvie De Sousa
Birchwood Intermediate School	Mike Redmond
Bloomfield Elementary School	Julie Ramsay and Brandy Rogers
Bluefield High School	Amanda Doherty-Kirby
Cardigan Consolidated School	Twila Palmer
Central Queens Elementary School	Patty Jo Hickey
Charlottetown Rural High School	Patricia Callaghan
Colonel Gray Senior High School	Heather Mullen
Donagh Regional School	Nancy Power
East Wiltshire Intermediate School	Amy Hughes
Eliot River Elementary School	Jacinta Andrews & Laura Steeves
Ellerslie Elementary School	Christina Sidwell & Jess Persad
Elm Street Elementary School	Amanda DesRoches & Brye Caissie
Englewood School	Rachael Cameron
Georgetown Elementary School	Sarah Sampson
Glen Stewart Elementary School	Heather MacAulay
Greenfield Elementary School	Sarah Boeker & Heather Sheen
Gulf Shore Consolidated School	Marsha LeBlanc
Hernewood Junior High School	Vanessa Mallett & Sabrina Sharpe
Kensington Intermediate Senior High	Bev Campbell
Kinkora Regional High School	Tracey Nichol
L.M. Montgomery Elementary School	Cara Dempsey
M.E. Callaghan Intermediate School	Carrie Ann Dunbar
Miscouche Consolidated School	Erynn Cormier
Montague Consolidated School	Paula O'Brien
Montague Intermediate School	Julie Brittain

Appendix E: Home and School Association and Parent Council Presidents

SCHOOL	PRESIDENT
Montague Regional High School	Robyn MacDonald
Morell Consolidated School	Kelsey MacIntyre
Morell Regional High	
Mount Stewart Consolidated School	Leanne Feehan
O'Leary Elementary School	Katelyn Good
Parkdale Elementary	Myra Barquilla
Parkside Elementary School	Jana Newson
Prince Street Elementary School	Tanya Arsenault
Queen Charlotte Intermediate School	Heather Mullen
Queen Elizabeth Elementary School	Coreen Pickering
Sherwood Elementary School	Sarah Borsos
Somerset Consolidated	Rachel Waugh & Megan Drummond
Souris Regional School	Krystal Jamieson
Southern Kings Consolidated School	Krista Sheppard
Spring Park Elementary School	Sjors Reijers
St. Jean Elementary School	Michelle Dunlop
St. Louis Elementary School	Raenne Arsenault
Stonepark Intermediate School	Sarah MacDougall & Katelyn Arnold
Stratford Elementary	Femke Hakkers & Vanessa Campbell
Summerside Intermediate School	
Three Oaks Senior High School	Jannett Jones
Tignish Elementary School	Stephanie Gaudet
Vernon River Consolidated School	Aleida Tweten
West Kent Elementary School	Renee Harper & Diana MacLennan
West Royalty Elementary School	Stephanie Chaloner
Westisle Composite High School	Kelly Shea
Westwood Primary School	Emily Cannon & Sara Beaton

Public Schools Branch

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