



2024-2025
ANNUAL REPORT

Prepared by:
Tracy Beaulieu, Director

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Annual Report - 2024-2025 School Year

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Land Acknowledgement

In the spirit of Reconciliation, we acknowledge that the land upon which our organization stands is unceded Mi'kmaq territory. Epekwitk (PEI), Mi'kma'ki, is covered by the historic Treaties of Peace and Friendship. We pay our respects to the Indigenous Mi'kmaq People who have occupied this Island for over 12,000 years; past, present and future.



A Message From The Board Chair

On behalf of the Public Schools Branch, I am submitting the Annual Report for the 2024-2025 school year.

This report reflects the work completed by the Public Schools Branch for the school year ending June 30, 2025 and the audited financial statements for the fiscal period ending March 31, 2025.

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, appearing to read 'Steph', is positioned above the printed name.

Stephanie Arnold
Board Chair



A Message From The Director

The 2024-2025 school year has continued to be one of growth, engagement and support across the Public Schools Branch. We are growing our footprint with updated and new infrastructure to support our students in every way possible and to give them opportunities to thrive.

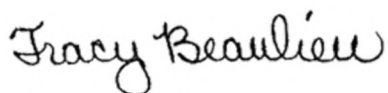
This past year, we focused on students' success, voices and well-being. By listening to our learners and empowering them to share their experiences, we are striving to have a culture of belonging and confidence. Student voice remains one of our most powerful tools in shaping equitable, engaging and relevant learning environments.

As our communities expand, we are proud to have partners through our government who is investing in the future through careful planning and growth in our infrastructure. Meeting the needs of our increasing enrolment requires not only new spaces but also innovative thinking about how learning happens within them. These efforts ensure that our schools remain adaptable places where both students and staff can succeed.

Collaboration continues to be at the heart of our progress. Our partnerships with families, community organizations, union leaders, trustees and the Ministry, reflect a shared commitment to student achievement and well-being.

I am deeply grateful to everyone who contributes to this collective mission. The dedication and compassion you give are what make our schools strong and students' futures bright. The work we do today will continue to shape the success stories of tomorrow.

Sincerely,



Tracy Beaulieu
Director



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
Stephanie Arnold
APPOINTED



BOARD VICE CHAIR
Wade Czank
ZONE 6



Beverley Ann Boulter
ZONE 1



Beckie Keezer
ZONE 2



Rachel McCarthy
ZONE 3



Jaclyn Massey
ZONE 4



Amanda Blakeney
ZONE 5



Heather Mullen
ZONE 5



Jocelyne Ludgate
ZONE 7

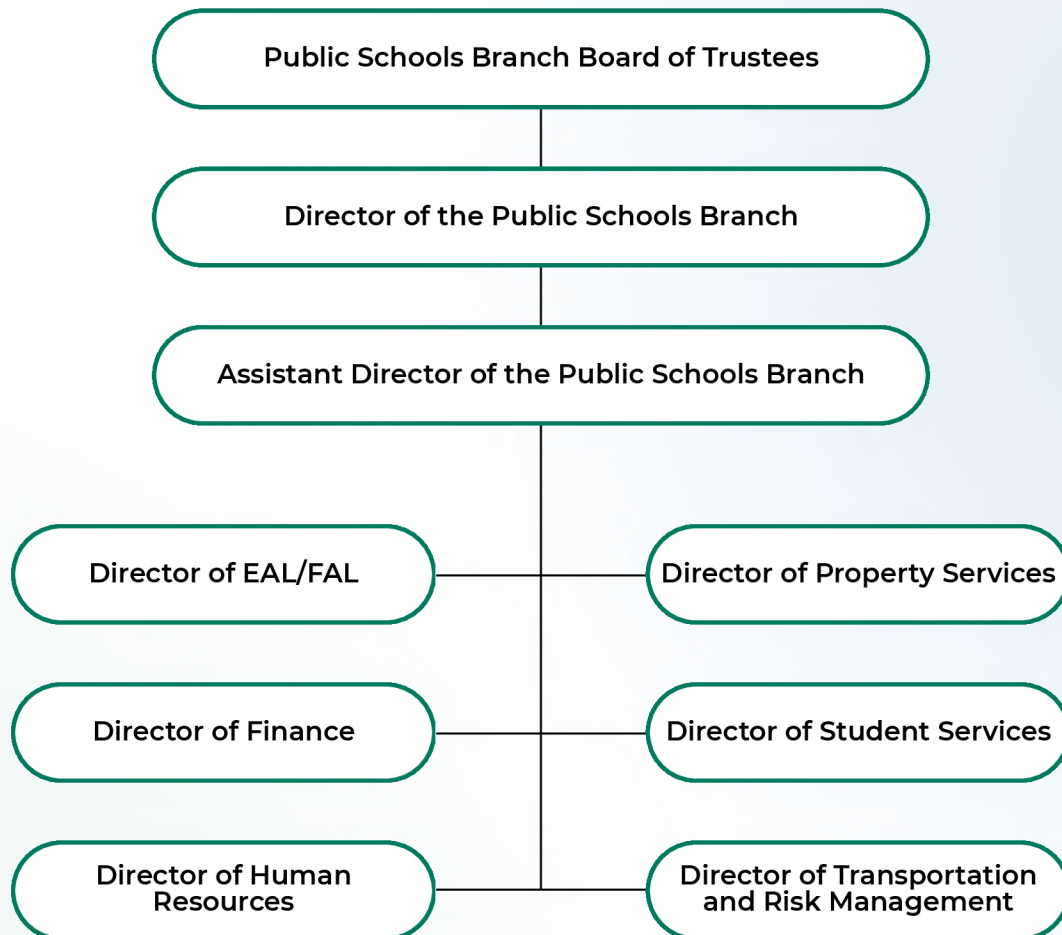


Jacob Jadis
APPOINTED



Jodi Zver
APPOINTED

Organizational Chart



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 2024-2025 school year was 20,824 as of September 30, 2024.

Kindergarten enrollment was 1,365 in September 2024. Grade 10 had the largest population with 1,833 students.



Families of Schools

Bluefield Family of Schools

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

Charlottetown Family of Schools

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

Kensington Family of Schools

Kensington Intermediate Senior High School
Queen Elizabeth Elementary School

Kinkora Family of Schools

Kinkora Regional High School
Amherst Cove Consolidated School
Somerset Consolidated School

Montague Family of Schools

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

Morell Family of Schools

Morell Regional High School
Morell Consolidated School
Mt. Stewart Consolidated School

Souris Family of Schools

Souris Regional School

Three Oaks Family of Schools

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

Westisle Family of Schools

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

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 C for a list of home and school associations and parent councils and their presidents.



2024-2025
HIGHLIGHTS



Major Capital Projects

Several major capital projects in different stages of construction are underway at the Public Schools Branch. Each of these projects are crucial to accommodate the population growth and ever-changing needs of our schools. The PSB is continuously working on increasing school capacity, modernizing aging infrastructure and creating a more inclusive and welcoming learning environment for staff and students across the province.

Sherwood Elementary

In April 2025, Sherwood Elementary was officially opened and staff and students moved into the beautiful, bright new building. Construction crews worked tirelessly over the extended summer break to provide greenspace, parking and playgrounds in time for classes to resume in September. Sherwood Elementary was designed to accommodate 650 students.



Stratford High

Construction is progressing at Stratford High. Several areas of the school are entering the finish stages, while mechanical crews are installing and starting to commission HVAC, plumbing and electrical systems in other areas. The school will accommodate 750 students on 34 acres in the Town of Stratford's Community Campus. PSB is anticipating the school to open in 2027.



Queen Charlotte Intermediate

An addition to Queen Charlotte Intermediate has entered the design phase to incorporate supportive and creative learning spaces for current and future students. The anticipated construction completion is 2027-2028.

Revitalization Fund

The Revitalization Fund provides \$22 million over four years to address student-facing projects and important infrastructure upgrades. Along with the minor capital repair budget, a total of 110 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. In comparison, there were 72 projects completed in the previous fiscal year, a reflection of the hard work being done to continuously improve PSB facilities.



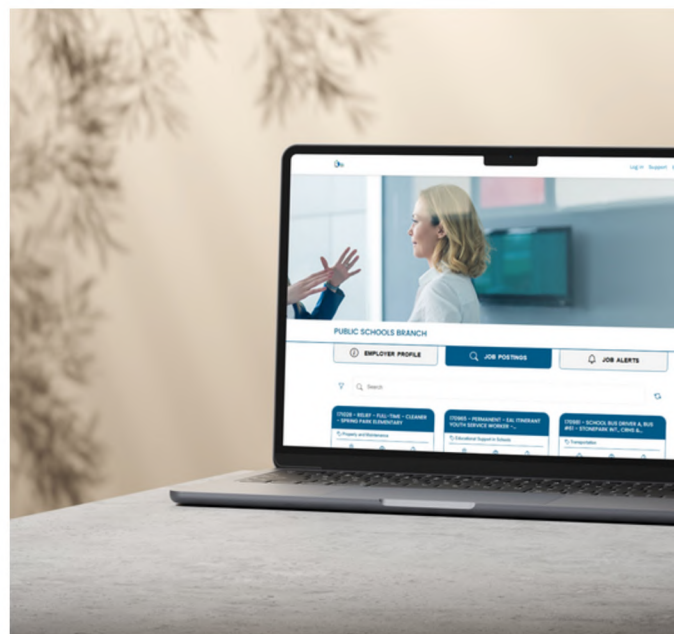


Bus Ridership

During the 2024 – 2025 school year, the PSB made approximately 8,000 routing changes to accommodate new students, graduates, family moves, and childcare updates. PSB buses transported 16,896 students daily, an increase of 85 from the previous year, representing about 80% of the total student population. Nearly all students also traveled on PSB buses for co-curricular and extra-curricular activities, with 2,454 additional trips completed, an increase of 211 from last year, marking an all-time high for the system.

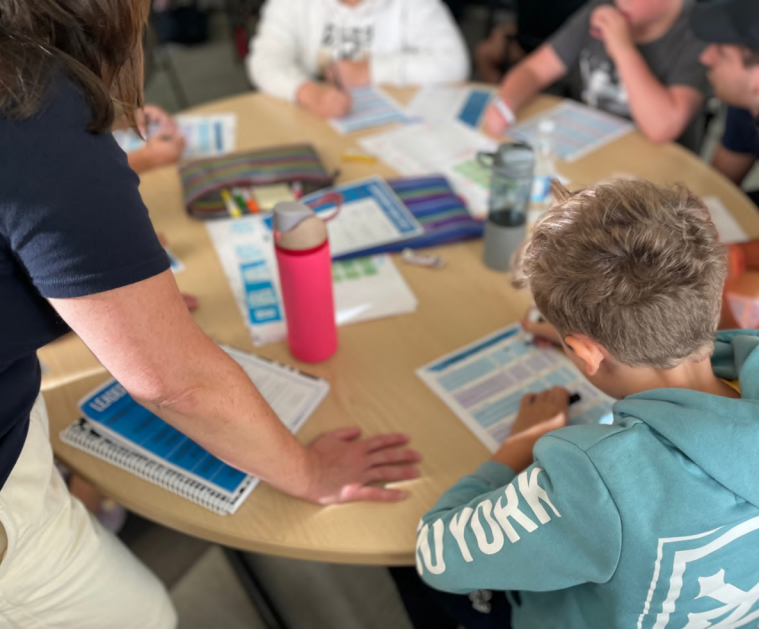
HR Technology Implementation

The Public Schools Branch successfully launched a new Applicant Tracking System (ATS) to strengthen hiring practices and better support the recruitment of potential staff. The modernized platform streamlines the application process for candidates while giving hiring managers more efficient tools to review, track, and communicate with applicants. By automating key steps and centralizing data, the system has improved candidate screening, document collection, interview scheduling and enhanced the overall candidate experience.



Commit 2 Kids

All staff participated in the Commit 2 Kids Training, reinforcing the Public Schools Branch's dedication to creating a safe and supportive learning environment. The training provided comprehensive guidance on recognizing, preventing, and responding to situations that may put students at risk, equipping employees with the knowledge and tools to safeguard children's well-being.



Student Focus Groups

Student voices are actively shaping school priorities and decision-making through focus groups. These sessions provided a valuable platform for students to share their experiences, offer feedback, and identify opportunities for improvement in areas such as learning, safety, community and well-being. Insights gathered have informed branch planning and highlighted the importance of student perspectives.

Positive Behaviour Intervention Supports (PBIS)

During the 2024 - 2025 school year, the Public Schools Branch launched its Positive Behaviour Intervention Supports (PBIS) pilot, introducing an evidence-based, whole-school framework designed to strengthen school culture and student success. By teaching and modeling values such as kindness, respect, safety, and responsibility, PBIS engages students, staff, families, and the wider school community in creating positive, supportive environments. Early results show improvements in student behaviour, safety, bullying prevention, and attendance, with professional development provided to PBIS leads to ensure strong implementation. In partnership with UPEI, the program is being externally evaluated, with plans for expansion to additional Island schools in the years ahead.





Bus Drivers

The Public Schools Branch hired 41 new drivers in 2024 – 2025 to offset retirements, long-term leaves, and substitute pool attrition and is consistent with the number of hires in previous years. Similar levels of recruitment and training are expected to continue. To address increased ridership and reduce overcrowding and travel times, two new full-time driver positions were added and deployed in the Charlottetown and Cornwall areas.

School Resource Officer Pilot

In collaboration with the Department of Education and Early Years, Department of Justice and the RCMP, the Public Schools Branch launched the School Resource Officer (SRO) Pilot Program during the 2024–2025 school year to support the Montague Family of Schools. Focused on mentorship, education, and safety, the program has strengthened relationships between youth and police, increased the sense of security, and reduced the need for patrol call-outs. Through classroom presentations, prevention initiatives, and timely response to issues, the SRO role has proven supportive and relationship-based rather than disciplinary.



Outdoor Learning

More than 100 Outdoor Learning Grants supported hands-on education experiences across schools, encouraging students to learn and explore outside the classroom. Projects included outdoor classrooms, school gardens, conservation initiatives, weather stations, and nature-based field trips, all designed to foster curiosity, environmental stewardship, personal growth and a lifelong connection to the environment.

Financial Success

The PSB continues to ensure that resources were used efficiently to support student learning and operational priorities. Careful budgeting, planning, and ongoing monitoring allowed the PSB to meet educational needs while staying within allocated funding. This disciplined approach reflects the commitment to transparency, accountability, and maximizing the impact of every public dollar in support of students and schools.



Stronger Supports, Safety and System Responsiveness

The Student Services Division focused on strengthening supports, safety, and system responsiveness throughout the 2024 – 2025 school year. Staff training remained a priority, with Non-violent Crisis Intervention (NVC) offered to substitute and casual staff, and planning for PREPaRE and Behavioural Threat Assessment Management (BTAM) training. Through the Student Needs Assessment Process (SNAP), additional students were identified for educational assistant support, leading to ongoing efforts to align staffing with student needs. Phase 1 of the Alternative Education Centre was opened and introduced a new incident reporting form to improve tracking and response to student behaviours. In preparation for the Child, Youth and Family Services Act, the Student Services Division continues to adapt to evolving requirements while advancing its commitment to inclusive, evidence-based supports that ensure every student can succeed.



2024-2025
FINANCIAL STATEMENTS



Financial Statements

Public Schools Branch

March 31, 2025

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Management's Responsibility For Financial Reporting

March 31, 2025

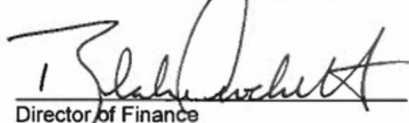
The financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, 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, Doane 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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Summerside, PE
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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, 2025, and the statements of operations, change in net financial assets and cash flows 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, 2025, 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.

Doane Grant Thornton LLP

Summerside, Prince Edward Island
June 26, 2025

Chartered Professional Accountants

Public Schools Branch
Statements of operations and changes in net financial
assets

Year Ended March 31		2025 Budget	2025	2024
Revenue				
Transfers from the Department of Education and Early Years				
Salaries and benefits		\$ 268,270,300	\$ 284,985,060	\$ 257,538,263
Maintenance and operation		15,619,200	15,619,200	15,786,000
Transportation		6,031,300	7,531,300	6,561,500
Instructional supplies		3,371,700	3,451,700	3,330,900
Administration		2,700,200	2,700,200	2,275,600
Renovations and equipment		1,207,800	1,322,773	1,187,400
Special program funding and recoveries		294,772	1,138,839	1,478,277
Other revenue (Note 3)		280,000	695,395	522,715
		<u>297,775,272</u>	<u>317,444,467</u>	<u>288,680,655</u>
Expenses (Note 4)				
Salaries and benefits	Page 14	268,270,300	284,830,638	257,496,373
Maintenance and operation	15	16,745,650	18,072,498	17,599,930
Transportation	16	5,825,366	7,164,617	6,730,724
Instructional	17	3,077,012	4,170,092	3,993,063
Administration	18	3,575,362	1,992,722	1,896,450
Renovations and equipment	19	281,500	1,207,563	969,178
		<u>297,775,190</u>	<u>317,438,130</u>	<u>288,685,718</u>
Excess revenues (expenses)		\$ <u>82</u>	\$ <u>6,337</u>	\$ <u>(5,063)</u>
Net financial assets,				
beginning of period			\$ 8,021	\$ 13,084
Excess revenues (expenses)			<u>6,337</u>	<u>(5,063)</u>
Net financial assets, end of period			<u>\$ 14,358</u>	<u>\$ 8,021</u>

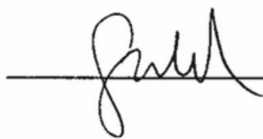
See accompanying notes to the financial statements.

Public Schools Branch Statement of financial position

March 31	2025	2024
Financial assets		
Cash	\$ 3,482,983	\$ 5,482,410
Receivables		
Department of Education and Early Years	14,960,646	12,782,636
Trade and other	2,828,655	2,249,982
Department of Education and Early Years - post-employment benefits	66,103,727	64,175,257
Department of Education and Early Years - deferred salary plan	902,256	741,527
Restricted cash	57,789	57,789
Trust funds (Note 5)	293,557	281,750
	<u>88,629,613</u>	<u>85,771,351</u>
Financial liabilities		
Payables and accruals		
General	3,978,810	4,964,974
Salaries and benefits	10,705,507	9,896,745
Department of Education and Early Years	3,911,795	3,464,539
Deferred revenue (Note 6)	2,661,814	2,180,749
Post-employment benefits (Note 7)	66,103,727	64,175,257
Deferred salary program	902,256	741,527
Deferred liability	57,789	57,789
Trust funds (Note 5)	293,557	281,750
	<u>88,615,255</u>	<u>85,763,330</u>
Net financial assets	<u>\$ 14,358</u>	<u>\$ 8,021</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	2025	2024
Increase (decrease) in cash and cash equivalents		
Operating activities		
Excess revenues (expenses)	\$ 6,337	\$ (5,063)
Change in non-cash working capital:		
Receivables	(2,756,683)	(4,512,599)
Payables	281,661	2,973,711
Deferred revenue	481,065	299,912
Net decrease in cash and cash equivalents	(1,987,620)	(1,244,039)
Cash and cash equivalents,		
Beginning of period	5,821,949	7,065,988
End of period	\$ 3,834,329	\$ 5,821,949
Components of cash and cash equivalents:		
Unrestricted cash and cash equivalents	\$ 3,482,983	\$ 5,482,410
Restricted cash and cash equivalents	57,789	57,789
Trust funds	293,557	281,750
	\$ 3,834,329	\$ 5,821,949

See accompanying notes to the financial statements.

Public Schools Branch Notes to the financial statements

March 31, 2025

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, 2025

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 \$15,572,779 (2024 - \$14,277,293).

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 \$4,181,455 (2024 - \$3,830,710).

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 \$66,103,727 (2024 - \$64,175,257) because actual experience may differ significantly from actuarial assumptions.

Public Schools Branch

Notes to the financial statements

March 31, 2025

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 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 - \$3,482,983
- Receivables - \$17,789,301
- Payables - \$18,596,112

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, 2025

3. Other revenue	2025	2024
Recoverable salaries	\$ 248,474	\$ 218,638
Miscellaneous	175,210	5,237
Rentals	41,552	43,840
School overage reimbursements	230,159	170,335
Insurance recoveries	-	84,665
	<u>\$ 695,395</u>	<u>\$ 522,715</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:

	2025	2024
Instructional	\$ 241,488,528	\$ 219,772,109
Administration	1,992,722	1,896,450
Transportation	7,164,617	6,730,724
Maintenance and operations	18,072,498	17,599,930
Employee benefits	48,719,765	42,686,505
	<u>\$ 317,438,130</u>	<u>\$ 288,685,718</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, 2025

6. Deferred revenue	2025	2024
Funds designated for:		
Capital funding	\$ 413,727	\$ 390,742
Special program funding	2,078,163	1,637,812
Staff professional development	169,724	151,995
Maintenance work	200	200
	<u>\$ 2,661,814</u>	<u>\$ 2,180,749</u>

7. Post-employment benefits

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

	2025	2024
Retirement allowance		
Balance, April 1, 2024 (2024 - April 1, 2023)	\$ 62,926,094	\$ 61,210,306
Amortization of actuarial (loss)	(1,242,659)	(1,113,898)
Current service cost	3,476,494	3,347,767
Interest accrued	2,346,204	2,107,103
Less: payments made	<u>(2,748,572)</u>	<u>(2,625,184)</u>
Balance, March 31, 2025 (2024 - March 31, 2024)	<u>64,757,561</u>	62,926,094
Vacation pay	<u>1,346,166</u>	<u>1,249,163</u>
	<u>66,103,727</u>	<u>64,175,257</u>
Unamortized actuarial adjustment	<u>\$ 9,909,874</u>	<u>\$ 13,272,605</u>

Public Schools Branch Notes to the financial statements

March 31, 2025

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, 2025. The Province of Prince Edward Island projects the total liability in the years between the tri-annual actuarial valuations. The amendment dated April 1, 2025 is reflected in the 2025 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	4.23% per annum
Expected inflation rate	2.00% per annum
Expected average remaining service life	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, 2025

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.

Public Schools Branch Schedule of salaries and benefits expenses

Year Ended March 31	2025	2024
Branch administration support	\$ 1,777,829	\$ 1,754,708
Branch management	3,279,604	2,295,784
Instructional	177,546,940	162,018,226
Maintenance and operation	11,352,537	10,136,466
School administration support	4,271,431	3,925,099
Educational assistants and youth service workers	28,504,720	26,407,637
Transportation	9,377,812	8,271,948
Benefits	44,139,725	38,345,533
	280,250,598	253,155,401
Retirement allowance	4,580,040	4,340,972
	<u>\$ 284,830,638</u>	<u>\$ 257,496,373</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	2025	2024
Building repairs	\$ 2,411,626	\$ 2,407,638
Electricity	3,789,575	3,659,227
Fire and safety	6,549	3,884
Fuel - heating	5,161,776	5,464,176
Ground maintenance	322,172	412,238
Insurance	2,022,638	1,620,679
Miscellaneous	58,285	62,627
Property taxes	41,522	40,688
Rentals	467,298	234,649
Service contracts and professional services	175,350	154,950
Service vehicles	273,341	237,511
Sewer and water	449,198	422,709
Snow removal	1,433,549	1,336,898
Supplies	803,149	884,872
Travel	-	3,096
Waste disposal	656,470	654,088
	\$ 18,072,498	\$ 17,599,930

Public Schools Branch Schedule of transportation expenses

Year Ended March 31	2025	2024
Bus parts and repairs	\$ 3,868,448	\$ 3,410,176
Communications	54,267	52,091
Contracted services	194,571	172,071
Fuel	2,552,788	2,593,288
Insurance	426,814	424,110
Professional services	7,163	6,548
Snow removal	41,819	51,602
Supplies	10,467	1,634
Travel	8,280	19,204
	<u>\$ 7,164,617</u>	<u>\$ 6,730,724</u>

Public Schools Branch Schedule of instructional expenses

Year Ended March 31	2025	2024
Academic supplies	\$ 751,340	\$ 851,478
Art	45,301	39,104
Computer literacy	632	589
Curriculum programs	1,742,780	1,639,333
Duplicating supplies	517,930	527,357
English and language arts	4,893	6,564
French	22,583	7,998
Guidance and resource	6,372	2,295
Home economics and family living	81,173	61,610
Industrial arts	56,382	58,907
Library and resource centres	158,069	158,609
Mathematics	25,153	14,936
Music	58,101	81,342
Physical education	143,217	137,318
Science	48,949	54,719
Student services	210,114	99,226
Vocational education	297,103	251,678
	\$ 4,170,092	\$ 3,993,063

Public Schools Branch Schedule of administration expenses

Year Ended March 31	2025	2024
Advertising	\$ 1,069	\$ 8,083
Courier services	43,020	37,673
Equal chances for learning	10,822	10,237
Graduation	36,911	16,332
Insurance	846,517	844,017
Miscellaneous	38,714	40,047
Office supplies	88,832	74,378
Postal services	5,887	9,650
Professional development	52,379	50,148
Professional services	134,490	122,838
Public, staff and student relations	76,126	81,590
Telephone	150,448	146,963
Travel	459,768	410,784
Trustees remuneration	46,790	38,960
Trustees travel and other	949	4,750
	<u>\$ 1,992,722</u>	<u>\$ 1,896,450</u>

Public Schools Branch Schedule of renovations and equipment expenses

Year Ended March 31	2025	2024
Audio-visual equipment	\$ 69,466	\$ 106,996
Classroom furniture and equipment	362,283	208,758
Computer equipment	345,448	240,429
Maintenance equipment	84,989	50,040
Miscellaneous equipment	146,311	126,609
Musical instruments	21,294	23,440
Office furniture and equipment	39,896	60,178
Playground	137,876	152,728
	<u>\$ 1,207,563</u>	<u>\$ 969,178</u>



2024-2025
APPENDICES

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

Policies	
407 - Student Suspension	Replaced October 29, 2024
408 - French Immersion	Replaced October 29, 2024
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 - Lockdown	Replaced July 9, 2024
FOIPP Requests	
16	

Appendix C: School Enrollments

PEI Enrolment, K-12, Public Schools Branch, by School and Grade, September 2024.

SCHOOL NAME	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Alberton Elementary	24	15	25	26	19	24	19							152
Amherst Cove	10	13	13	22	18	7	20	13	21					137
Athena Consolidated	25	34	17	42	30	32	40	31	35	36				322
Belfast Consolidated	13	16	14	17	15	17	14	12	12	17				147
Birchwood Intermediate								168	202	196				566
Bloomfield Elementary	32	38	38	36	53	36	42							275
Bluefield											268	272	261	801
Cardigan Consolidated	23	17	22	15	19	17	11							124
Central Queens Elementary	28	31	30	45	26	30	39							229
Charlottetown Rural											426	399	388	1213
Colonel Gray											343	325	356	1024
Donagh Regional	33	26	29	37	39	29	41							234
East Wiltshire Intermediate								183	225	194				602
Eliot River Elementary					135	155	155							445
Ellerslie Elementary	24	31	27	29	25	39	26							201
Elm St. School	50	50	50	53	59	58	59							379
Englewood	27	15	19	19	18	22	19	16	9	13				177
Georgetown Consolidated	9	8	5	9	7	10	8	12	10					78
Glen Stewart Primary	133	161	141											435
Greenfield Elementary	40	44	51	57	59	60	67							378
Gulf Shore Consolidated	25	13	24	25	35	31	25	32	23	27				260
Hernewood								83	99	106				288
Kensington Int/Snr High								44	45	51	47	70	63	320
Kinkora High										38	39	39	34	150
L.M. Montgomery Elementary	78	73	85	72	85	93	84							570
M.E. Callaghan								60	51	76				187
Miscouche Consolidated	23	20	27	24	22	28	23	25	23	23				238
Montague Consolidated	63	48	67	77	63	63	74							455
Montague Intermediate								75	96	110				281

Appendix C: School Enrollments

SCHOOL NAME	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Montague Regional High											147	155	159	461
Morell Consolidated	22	27	20	27	27	22	17	24	21					207
Morell Regional High										36	42	41	48	167
Mt. Stewart Consolidated	23	21	22	27	23	22	24	25	24					211
O'Leary Elementary	22	24	18	24	26	17	18							149
Parkdale Elementary	16	28	20	16	27	28	24							159
Parkside Elementary	52	32	59	42	42	53	49							329
Prince St. Elementary	25	29	38	20	26	41	36							215
Queen Charlotte								232	202	242				676
Queen Elizabeth Elementary	45	56	52	53	51	52	58							367
Sherwood Elementary	70	59	81	79	72	76	86							523
Somerset	14	22	19	25	28	21	17	27	21					194
Souris Regional	26	42	37	30	43	28	43	34	45	35	50	47	44	504
Southern Kings Consolidated	27	19	18	23	15	23	29	28	23					205
Spring Park Elementary	51	55	70	72	59	70	80							457
St. Jean Elementary	6	6	11	12	12	19	8							74
St. Louis Elementary	10	17	19	19	18	14	16							113
Stonepark Intermediate								240	242	260				742
Stratford Elementary				178	161	181	179							699
Summerside Intermediate								157	180	164				501
Three Oaks Senior High											308	283	258	849
Tignish Elementary	41	27	30	33	40	36	34							241
Vernon River Consolidated	17	18	21	21	23	17	24	19	21	16				197
West Kent Elementary	40	41	46	34	64	30	45							300
West Royalty Elementary	59	78	82	89	91	89	99							587
Westisle Composite											163	170	168	501
Westwood Primary	139	116	125	148										528
All PSB	1365	1370	1472	1577	1575	1590	1652	1540	1630	1640	1833	1801	1779	20824

Appendix C: School Enrollments

PEI Enrolment, K-12, Public Schools Branch, by Age, September 2024.

GRADE

AGE

	0	1	2	3	4	5	6	7	8	9	10	11	12	Total
4	310													310
5	1044	329												1373
6	11	1027	335											1373
7		14	1126	353										1493
8			11	1211	356	1								1579
9				13	1203	358								1574
10					16	1220	372							1608
11						11	1258	350						1619
12							21	1179	364					1564
13								11	1252	377				1640
14							1		14	1247	411			1673
15										16	1345	407		1768
16											63	1306	390	1759
17											12	73	1251	1336
18											2	12	113	127
19												3	25	28
Total	1365	1370	1472	1577	1575	1590	1652	1540	1630	1640	1833	1801	1779	20824

Appendix D: School Principals

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

Appendix D: School Principals

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

Appendix E: Home and School Association and Parent Council Contacts

SCHOOL	CONTACT
Alberton Elementary	Mandel Fraser
Amherst Cove Consolidated	Laurie Muttart
Athena Consolidated	Jennafer Lynch-Bernard & Marisa Jorden
Belfast Consolidated	Sylvie De Sousa
Birchwood Intermediate	Mike Redmond
Bloomfield Elementary	Brandy Rogers
Bluefield Senior High	Amanda Doherty-Kirby
Cardigan Consolidated	Patti MacKenzie
Central Queens Elementary	Patty Jo Hickey
Charlottetown Rural Senior High	Natalie Fraser
Colonel Gray Senior High	Rob MacAdam
Donagh Regional	Nancy Power
East Wiltshire Intermediate	Amy Hughes
Eliot River Elementary	Jacinta Andrews
Ellerslie Elementary	Jess Persad & Christina Sidwell
Elm Street Elementary	Amanda DesRoches & Brye Caissie
Englewood Consolidated	Rachael Cameron & Ashley Ryder
Georgetown Consolidated	Sarah Sampson & Charlene Hebert
Glen Stewart Primary	Emily Owen & Angie McCarthy
Greenfield Elementary	Heather Sheen
Gulf Shore Consolidated	Dorothy Wakelin
Hernewood Intermediate	Vanessa Mallett & Sabrina Sharpe
Kensington Intermediate Senior High	Bev Campbell & Tracey Nichol
Kinkora Regional High	Tracey Nichol
L.M. Montgomery Elementary	Cara Dempsey & Katheryn MacKay
M. E. Callaghan Intermediate	Carrie Ann Dunbar
Miscouche Consolidated	Tracy Jones & Erynn Cormier
Montague Consolidated	Paula O'Brien & Nancy Robertson
Montague Intermediate	Jolene Johnston

Appendix E: Home and School Association and Parent Council Contacts

SCHOOL	CONTACT
Montague Regional High	Robyn MacDonald
Morell Consolidated	Kelsey MacIntyre
Morell Regional High	Vacant
Mount Stewart Consolidated	Leanne Feehan
O'Leary Elementary	Katelyn Good
Parkdale Elementary	Myra Barquilla
Parkside Elementary	Kristi Paynter
Prince Street Elementary	Tanya Arsenault & Greg Alsop
Queen Charlotte Intermediate	Heather Mullen & Coreen Pickering
Queen Elizabeth Elementary	Stacey Kember
Sherwood Elementary	Sarah Borsos
Somerset Elementary	Rachel Waugh & Megan Drummond
Souris Regional	Jessica Townshend & Paige Gardiner
Southern Kings Consolidated	Krista Shephard
Spring Park Elementary	Brandy MacLellan Stewart
St. Jean Elementary	Michelle Dunlop
St. Louis Elementary	RaeAnne Arsenault
Stonepark Intermediate	Sarah MacDougall & Katelyn Arnold
Stratford Elementary	Femke Hakkers & Vanessa Campbell
Summerside Intermediate	Doug Doyle
Three Oaks Senior High	Russ Kelsey
Tignish Elementary	Stephanie Gaudet
Vernon River Consolidated	Kate Drake
West Kent Elementary	Renee Harper & Diana MacLennan
West Royalty Elementary	Stephanie Chaloner
Westisle Composite High	Brian Gard
Westwood Primary	Emily Cannon & Sara Beaton

Public Schools Branch

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