

CALIFORNIA PRISON INDUSTRY AUTHORITY

ANNUAL PLAN 2020–21



Adopted by the California Prison Industry Authority Board
on June 25, 2020

Financial Plan (In Thousands)	FY 2017-18 Audited Actuals	FY 2018-19 Unaudited Actuals	FY 2019-20 Approved Mid-Year Revise	FY 2020-21 Approved Annual Plan
Revenues				
Manufacturing	\$93,647	\$100,863	\$101,960	\$87,223
Services	\$120,584	\$124,766	\$128,361	\$133,587
Agricultural	\$26,934	\$25,669	\$32,155	\$32,759
Total Revenue	\$241,166	\$251,298	\$262,476	\$253,569
Expenses				
Cost of Goods Sold				
Manufacturing	\$70,497	\$74,963	\$69,617	\$62,010
Services	\$89,257	\$96,434	\$107,968	\$105,195
Agricultural	\$24,393	\$25,817	\$25,972	\$27,531
Total Cost of Goods Sold	\$184,147	\$197,214	\$203,557	\$194,736
Gross Profit	\$57,019	\$54,084	\$58,919	\$58,833
Selling and Administration				
Central Office				
Prison Industry Board	\$259	\$240	\$145	\$123
Executive Management	\$432	\$564	\$574	\$632
Legal	\$1,009	\$1,163	\$1,271	\$1,192
External Affairs	\$320	\$325	\$530	\$524
Information Systems / Project Management	\$6,226	\$8,466	\$6,690	\$8,854
Operations Division	\$4,188	\$4,405	\$4,453	\$3,606
Marketing Division	\$6,856	\$7,098	\$8,730	\$8,461
Administration Division				
Administration Management	\$462	\$466	\$507	\$347
Business Services	\$2,185	\$2,259	\$1,769	\$1,799
Human Resources	\$1,904	\$1,998	\$2,135	\$2,476
Staff Development	\$1,025	\$1,396	\$1,476	\$1,612
Fiscal Services				
Fiscal Services Management	\$306	\$318	\$235	\$214
Budgeting & Financial Planning	\$794	\$713	\$883	\$864
Accounting Services	\$3,009	\$2,538	\$3,219	\$3,047
Inventory Management	\$640	\$592	\$792	\$678
ERP Resource Unit	-	\$780	\$1,240	\$1,056
Sub-total Central Office	\$29,617	\$33,322	\$34,649	\$35,485
Offender Development Programs				
Workforce Development Management	-	\$157	\$468	\$744
Industry Employment Program	\$1,154	\$2,632	\$2,866	\$2,468
Joint Venture/Free Venture	\$873	\$742	\$809	\$731
Reimbursement	(\$734)	(\$782)	(\$809)	(\$1,022)
Career Technical Education	\$8,801	\$6,876	\$8,879	\$7,725
Reimbursement	(\$4,417)	(\$4,054)	(\$5,689)	(\$6,459)
Total Offender Development Programs	\$5,678	\$5,573	\$6,524	\$4,187
Distribution/Transportation	\$14,989	\$15,932	\$15,229	\$14,602
Total Selling and Administration	\$50,284	\$54,826	\$56,402	\$54,274
Retirement & Vacation Payouts	-	-	-	\$1,178
Operating Income/(Loss)	\$6,735	(\$742)	\$2,517	\$3,381
Non-Operating Revenues/(Expenses)	\$268	(\$160)	\$606	(\$599)
Unallocated Items				
Unallocated Personal Leave ¹	\$985	\$660	-	-
Unallocated Workers' Compensation	\$0	\$3,031	-	-
Unallocated Other Post Employment Benefits ²	\$10,433	(\$1,136)	-	-
Unallocated Pension	-	\$9,940	-	-
Total Unallocated Items	\$11,418	\$12,495	\$0	\$0
Non-Recurring Expenses				
CDCR Inmate Construction Revolving Fund Transfer	(\$4,000)	\$0	-	-
Net Gain/(Loss)	(\$8,416)	(\$13,397)	\$3,123	\$2,782
<i>The items shown below are for display purposes only and are included above.</i>				
Net Pension Liabilities	\$12,071	\$6,384	-	-
State Pro Rata	\$7,331	\$8,104	\$9,610	\$11,066
SB 84 Liability	-	\$874	\$1,179	\$1,179
Legal Settlements	\$21	\$23	\$150	\$35

¹ Prior to FY 2017-18, Unallocated Personal Leave was recorded in Costs of Goods Sold. It is now recorded in Selling & Administration.

² On June 27, 2017, Assembly Bill No. 103, Sections 37 and 38 were approved by the Governor, pursuant to its authority, and Penal Code Sections 2801 and 2808 were amended. Pursuant to amendments, CALPIA is not required to fund its OPEB liability. During fiscal year 2018, the State implemented GASB 75. The adoption resulted in the elimination of Net OPEB Obligation under GASB 45 and introduced Net OPEB Liability in accordance with GASB 75.

FY 2020-21 Approved Annual Plan			
Enterprise Overview	Revenue	Cost of Goods Sold	Gross Profit (Loss)
(In Thousands)			
Manufacturing			
Furniture	\$13,650	\$10,741	\$2,909
Metal Products	\$7,500	\$6,654	\$846
License Plates	\$14,000	\$5,894	\$8,106
General Fabrication	\$7,000	\$7,647	(\$647)
Bindery	\$2,750	\$1,836	\$914
Knitting Mill	\$1,398	\$954	\$444
Fabric Products	\$22,705	\$15,543	\$7,162
Shoes	\$4,801	\$3,769	\$1,032
Mattresses	\$3,144	\$2,118	\$1,026
Cleaning Products	\$10,275	\$6,467	\$3,808
Modular Construction	\$0	\$387	(\$387)
Sub-Total Manufacturing	\$87,223	\$62,010	\$25,213
Services			
Meat Cutting	\$10,671	\$9,144	\$1,527
Bakery	\$1,416	\$1,176	\$240
Coffee Roasting	\$1,694	\$1,430	\$264
Food & Beverage Packaging	\$25,059	\$19,946	\$5,113
Metal Signs	\$2,350	\$1,330	\$1,020
Printing	\$6,225	\$3,432	\$2,793
Dental Lab	\$905	\$648	\$257
Digital Services	\$900	\$598	\$302
Laundry	\$13,093	\$11,442	\$1,651
Optical	\$14,679	\$10,534	\$4,145
Construction Services & Facilities Maintenance	\$56,595	\$45,515	\$11,080
Sub-Total Services	\$133,587	\$105,195	\$28,392
Agricultural			
Dairy / Farm	\$16,359	\$16,069	\$290
Crops	\$1,154	\$1,596	(\$442)
Poultry	\$8,101	\$6,659	\$1,442
Egg Production	\$7,145	\$3,207	\$3,938
Sub-Total Agricultural	\$32,759	\$27,531	\$5,228
Total	\$253,569	\$194,736	\$58,833

Offender Assignments	FY 2017-18 Actuals ¹	FY 2018-19 Actuals ¹	FY 2019-20 Approved Mid-Year Revise	FY 2020-21 Approved Annual Plan
Manufacturing				
Furniture	388	401	498	498
Metal Products	230	260	289	289
License Plates	114	119	120	120
General Fabrication	127	116	147	147
Bindery	53	82	100	100
Knitting Mill	51	56	75	75
Fabric Products	1,089	1,067	1,207	1,207
Shoes	120	125	135	135
Mattress	33	30	35	35
Cleaning Products	42	47	50	50
Modular Construction	7	6	12	12
Sub-Total Manufacturing	2,254	2,309	2,668	2,668
Services				
Meatcutting	51	55	66	66
Bakery	59	57	60	60
Coffee Roasting	22	22	23	23
Food & Beverage Packaging	250	256	299	299
Metal Signs	36	36	40	40
Printing	91	87	112	112
Dental Lab	57	60	63	75
Digital Services	15	18	23	23
Laundry	570	572	652	652
Optical	199	217	280	240
Construction Services & Facilities Maintenance	921	1,304	2,036	1,596
Sub-Total Services	2,271	2,684	3,654	3,186
Agricultural				
Dairy	107	143	192	192
Crops	17	26	35	35
Poultry	42	38	47	47
Egg Production	20	13	30	30
Sub-Total Agricultural	186	220	304	304
Selling and Administration				
Statewide Administrative Support	172	169	249	249
On-Time Delivery	8	9	40	40
Central Office	28	34	50	62
Career Technical Education Programs	406	354	460	484
Sub-Total Selling and Administration	614	566	799	835
Total	5,325	5,779	7,425	6,993

¹ Actuals are based on the average filled offender assignments for the FY.

Designation of Cash (In Thousands)	FY 2017-18 Audited Actuals	FY 2018-19 Unaudited Actuals	FY 2019-20 Approved Mid-Year Revise	FY 2020-21 Approved Annual Plan
Cash Flows from Operations				
Total Cash Receipts	\$245,881	\$253,773 ¹	\$262,476 ¹	\$253,569 ¹
Total Cash Payments	(\$229,669)	(\$246,599) ²	(\$249,699) ²	(\$239,188) ²
Net Cash from Operations	\$16,212	\$7,174	\$12,777	\$14,381
Cash Flows from Noncapital Financing Activities				
Interest Paid	(\$37)	(\$211)	(\$24)	(\$207)
Net Cash Used in Noncapital Financing Activities	(\$37)	(\$211)	(\$24)	(\$207)
Cash Flows - Capital and Related Financing				
Acquisitions of New Capital Assets	(\$18,971)	(\$26,536)	(\$9,325)	(\$6,363)
Rollover Capital Projects Expensed in Current Year	\$0	\$0	(\$11,255)	(\$10,885)
Other Related Financing Activities	(\$4,000)	\$0	\$0	\$0
Proceeds from Sale of Capital Assets	\$555	\$384	(\$92)	(\$417)
Net Cash - Capital and Related Financing	(\$22,416)	(\$26,152)	(\$20,672)	(\$17,665)
Cash Flow From Investing Activities				
Interest Received	\$599	\$842	\$926	\$158
Cash and Cash Equivalents at Beginning of Year	\$61,120	\$55,478	\$37,131	\$41,500 ³
Change in Cash and Cash Equivalents	(\$5,642)	(\$18,347)	(\$6,993)	(\$3,333)
Cash and Cash Equivalents at End of Year	\$55,478	\$37,131	\$30,138	\$38,167
<i>Future Rollover Capital Projects</i>	-	-	[\$3,965]	-
Operating Activities Reconciliation				
Revenue	\$241,166	\$251,298	\$262,476	\$253,569
Cost of Goods Sold	(\$184,147)	(\$197,214)	(\$203,557)	(\$194,736)
Selling and Administration	(\$61,703)	(\$54,826)	(\$56,402)	(\$54,274)
Operating Income/(Loss)	(\$4,684)	(\$742)	\$2,517	\$4,559
Non-Operating Revenues/(Expenses)	\$268	(\$160)	\$606	(\$599)
Unallocated Items				
Unallocated Retirement & Vacation Payouts	-	-	-	(\$1,178)
Total Unallocated Items	-	-	-	(\$1,178)
Adjustments:				
Depreciation	\$8,432	\$9,854	\$10,464	\$11,132
Other Revenue/(Expenses), Net	(\$98)	(\$188)	(\$204)	(\$132)
Net Effect of Other Adjustments	(\$5,028)	(\$1,749)	\$0	\$0
Net Adjustments	\$3,306	\$7,916	\$10,260	\$11,000
Current Year Adjustments				
Net OPEB Liability	\$10,433	[\$1,136]	\$0	\$0
Net Pension Liability	\$7,157	[\$9,940]	\$0	\$0
⁴ Unallocated Workers' Compensation/Personal Leave	-	[\$3,691]	\$0	\$0
Net Current Year Adjustments	\$17,590	\$0	\$0	\$0
Net Cash Provided by Operations	\$16,212	\$7,174	\$12,777	\$14,381

¹ Budget figures are estimated Revenues.

² Budget figures are estimated Cost of Goods Sold + Selling and Administration expenses + Other Revenue/(Expenses) + Unallocated Items - Depreciation.

³ To more accurately display the current year activity, CALPIA changed from showing Mid-Year Revise numbers for FY 2019-20 to projected fiscal year totals, based on actual data through the end of April 2020.

⁴ FY 2018-19 Workers' Compensation and Personal Leave displayed in Current Year Adjustments.

CALPIA Enterprise, Career Technical Education (CTE), Joint Venture (JV) and Free Venture (FV) Locations

1 Pelican Bay State Prison (PBSP)

- Construction Services & Facilities Maintenance
- Laundry
- Support Services
- CTE Programs**
- Computer-Aided Design
- Computer Coding

2 High Desert State Prison (HDSP)

- Construction Services & Facilities Maintenance
- Support Services

3 California Correctional Center (CCC)

- Construction Services & Facilities Maintenance
- JV Program**
- Barnum Farming

4 Folsom State Prison (FSP)

- Construction Services & Facilities Maintenance
- Digital Services
- License Plates
- Metal Products
- Metal Signs
- Modular Building
- Printing
- Support Services
- CTE Programs**
- Pre-Apprentice Carpentry
- Pre-Apprentice Construction Labor
- Pre-Apprentice Iron Worker
- Pre-Apprentice Roofing

Folsom Women's Facility (FWF)

- Construction Services & Facilities Maintenance
- CTE Programs**
- Computer-Aided Design
- Computer Coding
- Culinary Arts Management
- Pre-Apprentice Carpentry
- Pre-Apprentice Construction Labor

5 CSP Sacramento (SAC)

- Construction Services & Facilities Maintenance
- Laundry

6 California Medical Facility (CMF)

- Construction Services & Facilities Maintenance

7 CSP Solano (SOL)

- Bindery
- Construction Services & Facilities Maintenance
- Laundry
- Metal Products
- Optical
- Support Services
- JV Program**
- Customer Model Laundry

8 Mule Creek State Prison (MCSP)

- Coffee Roasting
- Construction Services & Facilities Maintenance
- Fabric Products
- Food & Beverage Packaging
- Laundry
- Meat Cutting
- Support Services

9 California Health Care Facility (CHCF)

- Construction Services & Facilities Maintenance

10 CSP San Quentin (SQ)

- Construction Services & Facilities Maintenance
- Furniture
- Mattress
- Support Services
- CTE Programs**
- Computer Coding
- Pre-Apprentice Construction Labor
- JV Programs**
- Big Dawg Manufacturing
- TLM Works

11 Sierra Conservation Center (SCC)

- Construction Services & Facilities Maintenance
- Fabric Products

12 Deuel Vocational Institution (DVI)

- Construction Services & Facilities Maintenance
- Dairy
- Support Services

13 Valley State Prison (VSP)

- Construction Services & Facilities Maintenance
- Laundry
- Optical

14 Central California Women's Facility (CCWF)

- Construction Services & Facilities Maintenance
- Crops
- Dental Lab
- Fabric Products
- Support Services
- CTE Programs**
- Pre-Apprentice Carpentry
- Pre-Apprentice Construction Labor
- JV Program**
- Allwire

15 Correctional Training Facility (CTF)

- Construction Services & Facilities Maintenance
- Fabric Products
- Furniture
- Support Services

16 Salinas Valley State Prison (SVSP)

- Construction Services & Facilities Maintenance

17 Pleasant Valley State Prison (PVSP)

- Construction Services & Facilities Maintenance

18 CSP Corcoran (COR)

- Construction Services & Facilities Maintenance
- Dairy
- Food & Beverage Packaging
- Laundry
- Support Services

19 Substance Abuse Treatment Facility (SATF)

- Construction Services & Facilities Maintenance
- Food & Beverage Packaging

20 Avenal State Prison (ASP)

- Construction Services & Facilities Maintenance
- Egg Production
- Furniture
- General Fabrication
- Laundry
- Poultry
- Support Services

21 North Kern State Prison (NKSP)

- Construction Services & Facilities Maintenance

22 Kern Valley State Prison (KVSP)

- Construction Services & Facilities Maintenance
- Support Services

23 Wasco State Prison (WSP)

- Construction Services & Facilities Maintenance
- Laundry

24 California Men's Colony (CMC)

- Construction Services & Facilities Maintenance
- Fabric Products
- Knitting Mill
- Laundry
- Printing
- Shoes
- Support Services

25 California Correctional Institution (CCI)

- Construction Services & Facilities Maintenance
- Fabric Products
- Support Services

26 CSP Los Angeles County (LAC)

- Cleaning Products
- Construction Services & Facilities Maintenance
- Laundry
- Support Services

27 California Institution for Men (CIM)

- Construction Services & Facilities Maintenance
- Food & Beverage Packaging
- Laundry
- Support Services
- CTE Programs**
- Commercial Diving
- Pre-Apprentice Construction Labor

28 California Rehabilitation Center (CRC)

- Construction Services & Facilities Maintenance

29 California Institution for Women (CIW)

- Construction Services & Facilities Maintenance
- Fabric Products
- CTE Programs**
- Computer Coding
- Pre-Apprentice Carpentry
- Pre-Apprentice Construction Labor

30 Chuckawalla Valley State Prison (CVSP)

- Construction Services & Facilities Maintenance
- Laundry

31 Ironwood State Prison (ISP)

- Construction Services & Facilities Maintenance

32 Calipatria State Prison (CAL)

- Construction Services & Facilities Maintenance

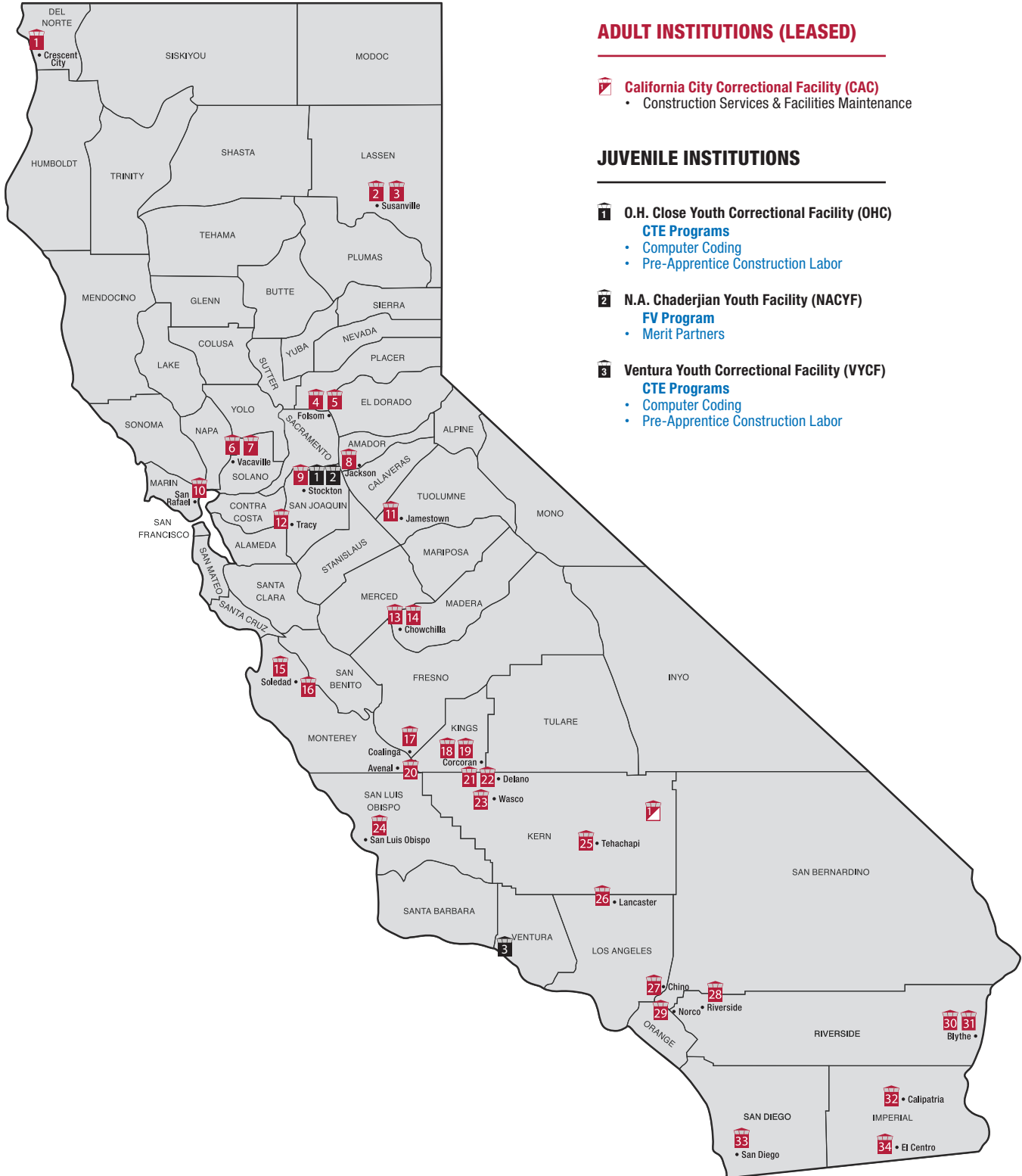
33 R.J. Donovan Correctional Facility (RJD)

- Bakery
- Construction Services & Facilities Maintenance
- Laundry
- Shoes
- Support Services

34 Centinela State Prison (CEN)

- Construction Services & Facilities Maintenance
- Fabric Products
- Support Services

CALPIA Enterprise, Career Technical Education (CTE), Joint Venture (JV) and Free Venture (FV) Locations



ADULT INSTITUTIONS (LEASED)

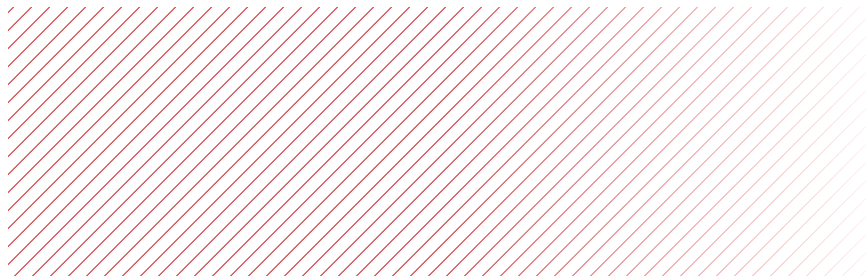
- California City Correctional Facility (CAC)
 - Construction Services & Facilities Maintenance

JUVENILE INSTITUTIONS

- 1** O.H. Close Youth Correctional Facility (OHC)
 - CTE Programs
 - Computer Coding
 - Pre-Apprentice Construction Labor
- 2** N.A. Chaderjian Youth Facility (NACYF)
 - FV Program
 - Merit Partners
- 3** Ventura Youth Correctional Facility (VYCF)
 - CTE Programs
 - Computer Coding
 - Pre-Apprentice Construction Labor



CALIFORNIA PRISON INDUSTRY AUTHORITY
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- CUSTOMER SUPPORT
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