

CALIFORNIA PRISON INDUSTRY AUTHORITY

ANNUAL PLAN 2021-22



Adopted by the California Prison Industry Authority Board
on June 22, 2021

Financial Plan (In Thousands)	FY 2018-19 Audited Actuals ¹	FY 2019-20 Unaudited Actuals	FY 2020-21 Approved Mid-Year Revise	FY 2021-22 Approved Annual Plan
Revenues				
Manufacturing	\$100,863	\$101,833	\$82,597	\$71,333
Services	\$124,766	\$126,923	\$130,798	\$145,566
Agricultural	\$25,669	\$34,605	\$28,616	\$31,323
Total Revenue	\$251,298	\$263,361	\$242,011	\$248,222
Expenses				
Cost of Goods Sold				
Manufacturing	\$74,963	\$76,366	\$57,580	\$54,331
Services	\$96,434	\$103,563	\$102,303	\$112,148
Agricultural	\$25,817	\$31,867	\$24,712	\$24,015
Total Cost of Goods Sold	\$197,214	\$211,796	\$184,595	\$190,494
Gross Profit	\$54,084	\$51,565	\$57,416	\$57,728
Selling and Administration				
Central Office				
Prison Industry Board	\$240	\$132	\$121	\$117
Executive Management	\$564	\$538	\$887	\$871
Legal	\$1,051	\$1,198	\$1,135	\$1,317
External Affairs	\$325	\$504	\$379	\$476
Information Systems / Project Management	\$8,466	\$7,758	\$8,250	\$8,587
Operations Division	\$3,990	\$3,883	\$3,428	\$3,631
Marketing Division	\$7,625	\$8,569	\$8,228	\$8,598
Administration Division	\$6,119	\$5,358	\$5,800	\$6,201
Fiscal Services Division	\$4,942	\$5,687	\$5,309	\$6,178
Sub-total Central Office	\$33,322	\$33,626	\$33,537	\$35,976
Offender Development Programs				
Workforce Development Management	\$157	\$505	\$570	\$577
Industry Employment Program	\$2,632	\$2,773	\$2,371	\$2,612
Joint Venture/Free Venture	\$742	\$638	\$711	\$705
Reimbursement	(\$782)	(\$850)	(\$1,022)	(\$1,022)
Career Technical Education	\$6,876	\$2,223	\$7,671	\$5,780
Reimbursement	(\$4,054)	(\$1,551)	(\$6,459)	(\$6,459)
Total Offender Development Programs	\$5,573	\$3,737	\$3,842	\$2,193
Distribution/Transportation	\$15,932	\$15,157	\$13,789	\$14,984
Total Selling and Administration	\$54,826	\$52,520	\$51,168	\$53,153
Retirement & Vacation Payouts	-	-	\$1,178	\$1,255
Operating Income/(Loss)	(\$742)	(\$955)	\$5,070	\$3,320
Non-Operating Revenues/(Expenses)	(\$160)	(\$53)	(\$599)	(\$245)
Unallocated Items				
FEMA - Reimbursement	-	(\$474)	-	-
Unallocated Personal Leave ²	\$660	\$887	-	-
Unallocated Workers' Compensation	\$3,031	\$997	-	-
Unallocated Other Post Employment Benefits ³	(\$1,136)	\$4,161	-	-
Unallocated Pension	\$9,940	\$7,891	-	-
Total Unallocated Items	\$12,495	\$13,462	\$0	\$0
Net Gain/(Loss)	(\$13,397)	(\$14,470)	\$4,471	\$3,075
<i>The items shown below are for display purposes only and are included above.</i>				
Net Pension Liabilities	\$6,384	\$12,568	-	-
State Pro Rata	\$8,104	\$9,610	\$11,066	\$12,951
SB 84 Liability	\$874	\$1,179	\$1,179	\$1,179
Legal Settlements	\$23	\$80	\$35	\$50

¹ Under FY 2018-19 Selling & Administration, the Legal, Operations, and Marketing Division actuals were aligned with FY 2019-20 cost center structure for comparison purposes.

² Prior to FY 2017-18, Unallocated Personal Leave was recorded in Costs of Goods Sold. It is now recorded in Selling & Administration.

³ 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 2021-22 Approved Annual Plan			
Enterprise Overview			
(In Thousands)	Revenue	Cost of Goods Sold	Gross Profit (Loss)
Manufacturing			
Furniture	\$9,000	\$8,531	\$469
Metal Products	\$4,000	\$3,699	\$301
License Plates	\$20,000	\$10,483	\$9,517
General Fabrication	\$9,000	\$8,619	\$381
Bindery	\$2,000	\$1,716	\$284
Knitting Mill	\$836	\$758	\$78
Fabric Products	\$13,744	\$11,312	\$2,432
Shoes	\$1,691	\$1,554	\$137
Mattresses	\$1,862	\$1,674	\$188
Cleaning Products	\$9,200	\$5,689	\$3,511
Modular Construction	\$0	\$296	(\$296)
Sub-Total Manufacturing	\$71,333	\$54,331	\$17,002
Services			
Meat Cutting	\$8,257	\$6,882	\$1,375
Bakery	\$1,503	\$1,070	\$433
Coffee Roasting	\$1,764	\$1,449	\$315
Food & Beverage Packaging	\$29,371	\$22,363	\$7,008
Metal Signs	\$2,200	\$1,171	\$1,029
Printing	\$6,100	\$3,304	\$2,796
Dental Lab	\$933	\$582	\$351
Digital Services	\$700	\$367	\$333
Laundry	\$11,672	\$10,485	\$1,187
Optical	\$21,250	\$15,183	\$6,067
Construction Services & Facilities Maintenance	\$61,816	\$49,292	\$12,524
Sub-Total Services	\$145,566	\$112,148	\$33,418
Agricultural			
Dairy	\$15,268	\$12,580	\$2,688
Crops	\$1,707	\$1,427	\$280
Poultry	\$5,251	\$4,522	\$729
Egg Production	\$9,097	\$5,486	\$3,611
Sub-Total Agricultural	\$31,323	\$24,015	\$7,308
Total	\$248,222	\$190,494	\$57,728

Offender Assignments	FY 2018-19 Actuals¹	FY 2019-20 Actuals¹	FY 2020-21 Approved Mid-Year Revise	FY 2021-22 Approved Annual Plan
Manufacturing				
Furniture	401	461	498	498
Metal Products	260	275	289	289
License Plates	119	108	120	120
General Fabrication	116	139	147	147
Bindery	82	79	100	100
Knitting Mill	56	66	75	75
Fabric Products	1,067	1,026	1,207	1,207
Shoes	125	117	135	135
Mattress	30	33	35	35
Cleaning Products	47	46	50	50
Modular Construction	6	8	12	12
Sub-Total Manufacturing	2,309	2,358	2,668	2,668
Services				
Meatcutting	55	54	66	66
Bakery	57	57	60	60
Coffee Roasting	22	20	23	23
Food & Beverage Packaging	256	279	299	299
Metal Signs	36	36	40	40
Printing	87	94	112	112
Dental Lab	60	63	75	75
Digital Services	18	22	23	18
Laundry	572	611	652	652
Optical	217	219	295	295
Construction Services & Facilities Maintenance	1,304	1,325	1,596	1,596
Sub-Total Services	2,684	2,780	3,241	3,236
Agricultural				
Dairy	143	139	192	88
Crops	26	23	35	45
Poultry	38	41	47	47
Egg Production	13	22	30	30
Sub-Total Agricultural	220	225	304	210
Selling and Administration				
Statewide Administrative Support	169	183	249	249
On-Time Delivery	9	10	40	40
Central Office	34	33	62	58
Career Technical Education Programs	354	336	484	513
Sub-Total Selling and Administration	566	562	835	860
Total	5,779	5,925	7,048	6,974

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

Designation of Cash (In Thousands)	FY 2018-19 Audited Actuals	FY 2019-20 Unaudited Actuals	FY 2020-21 Approved Mid-Year Revise	FY 2021-22 Approved Annual Plan
Cash Flows from Operations				
Total Cash Receipts	\$253,773	\$274,712	\$242,011 ¹	\$248,222 ¹
Total Cash Payments	(\$246,760)	(\$267,342)	(\$225,941) ²	(\$234,601) ²
Net Cash from Operations	\$7,013	\$7,370	\$16,070	\$13,621
Cash Flows from Noncapital Financing Activities				
Interest Paid	(\$50)	(\$133)	(\$207)	(\$74)
Net Cash Used in Noncapital Financing Activities	(\$50)	(\$133)	(\$207)	(\$74)
Cash Flows - Capital and Related Financing				
Acquisitions of New Capital Assets	(\$26,536)	(\$10,530)	(\$6,363)	(\$7,562)
Rollover Capital Projects Expensed in Current Year	\$0	\$0	(\$10,885)	(\$8,851)
Proceeds from Sale of Capital Assets	\$384	\$506	(\$417)	(\$321)
Net Cash - Capital and Related Financing	(\$26,152)	(\$10,024)	(\$17,665)	(\$16,734)
Cash Flow From Investing Activities				
Interest Received	\$842	\$493	\$158	\$314
Net Cash Flow From Investing Activities	\$842	\$493	\$158	\$314
Cash and Cash Equivalents at Beginning of Year	\$55,478	\$37,131	\$34,836	\$43,288 ³
Change in Cash and Cash Equivalents	(\$18,347)	(\$2,295)	(\$1,644)	(\$2,873)
Cash and Cash Equivalents at End of Year	\$37,131	\$34,836	\$33,192	\$40,415
Operating Activities Reconciliation				
Revenue	\$251,298	\$263,361	\$242,011	\$248,222
Cost of Goods Sold	(\$197,214)	(\$211,796)	(\$184,595)	(\$190,494)
Selling and Administration	(\$54,826)	(\$52,046)	(\$51,168)	(\$53,153)
Operating Income/(Loss)	(\$742)	(\$481)	\$6,248	\$4,575
Non-Operating Revenues/(Expenses)	(\$160)	(\$53)	(\$599)	(\$245)
Net Gain/(Loss) (non-GAAP)	(\$902)	(\$534)	\$5,649	\$4,330
Unallocated Items				
Unallocated Retirement & Vacation Payouts	(\$12,495)	(\$13,935)	(\$1,178)	(\$1,255)
Total Unallocated Items	(\$12,495)	(\$13,935)	(\$1,178)	(\$1,255)
Adjustments				
Depreciation	\$9,854	\$10,887	\$11,132	\$10,465
Other Fees	(\$188)	(\$189)	(\$132)	(\$164)
Net Effect of Other Adjustments	(\$1,911)	(\$2,847)	\$0	\$0
Net Adjustments	\$7,755	\$7,851	\$11,000	\$10,301
Current Year Adjustments				
Other - FEMA	\$0	[\$474]	\$0	\$0
Net OPEB Liability	[-\$1,136]	[\$4,161]	\$0	\$0
Net Pension Liability	[\$9,940]	[\$7,890]	\$0	\$0
Unallocated Workers' Compensation/Personal Leave ⁴	[\$3,691]	[\$1,884]	\$0	\$0
Net Current Year Adjustments	\$0	\$0	\$0	\$0
Net Cash Provided by Operations	\$7,013	\$7,370	\$16,070	\$13,621

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 Annual Plan numbers to reflecting actuals for FY YTD through May.

⁴ Beginning FY 2018-19, Workers' Compensation and Personal Leave are 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

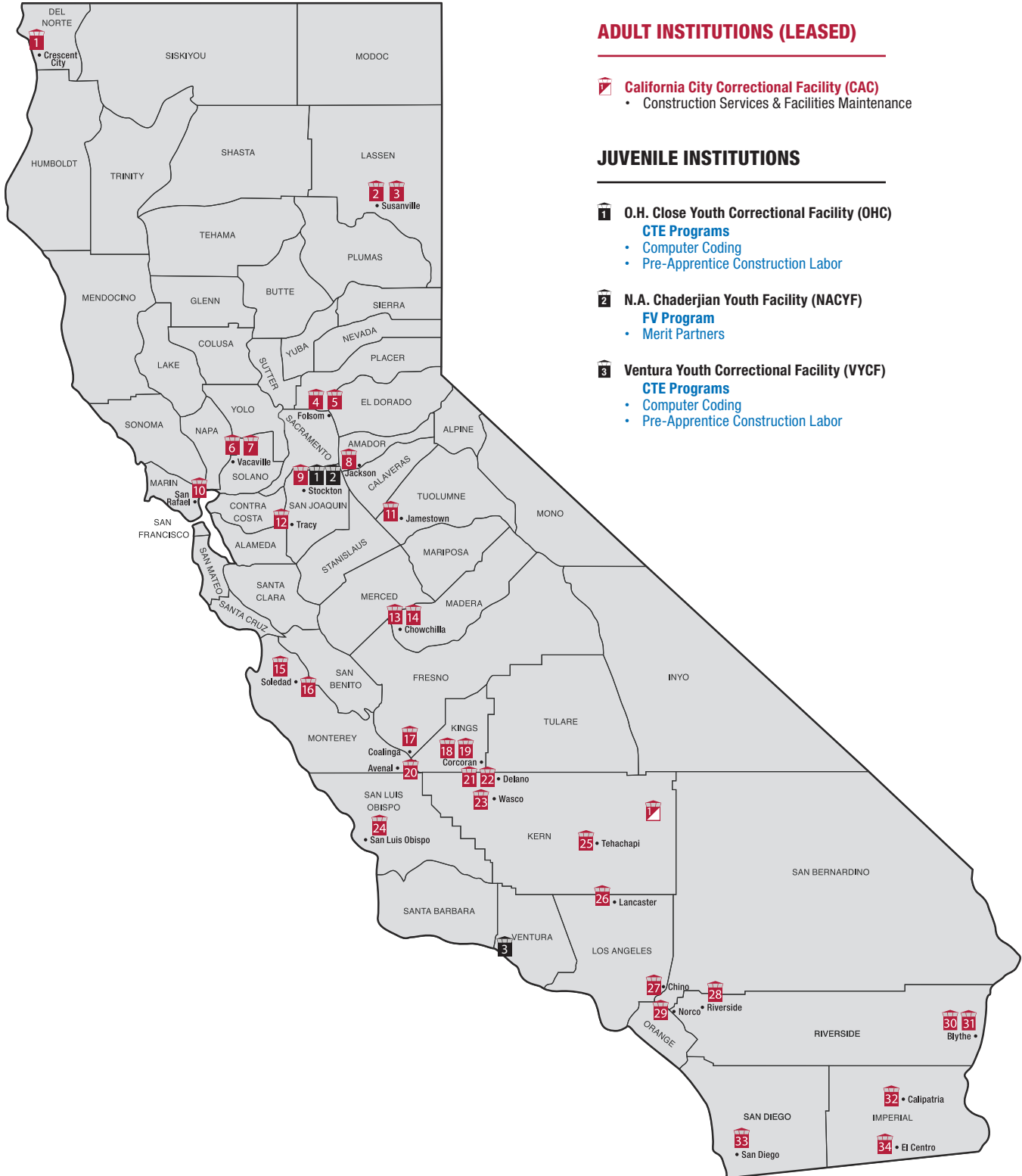
33 R.J. Donovan Correctional Facility (RJD)

- 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)

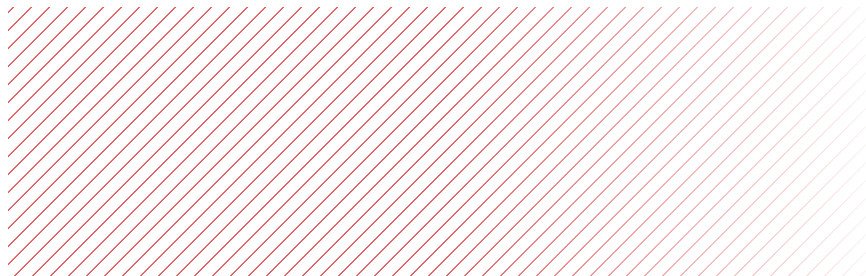
- California City Correctional Facility (CAC)
 - Construction Services & Facilities Maintenance

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
- REPORT A PROBLEM
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- EXEMPTION REQUEST

