

CALIFORNIA PRISON INDUSTRY AUTHORITY

ANNUAL PLAN 2024–25



Adopted by the California Prison Industry Authority Board
on June 25, 2024

Financial Plan (In Thousands)	FY 2021-22 Audited Actuals	FY 2022-23 Unaudited Actuals	FY 2023-24 Approved Annual Plan	FY 2024-25 Approved Annual Plan
Revenues				
Manufacturing	\$74,210	\$94,814	\$83,075	\$85,440
Services	\$140,726	\$143,572	\$144,519	\$163,447
Agricultural	\$31,645	\$34,736	\$30,913	\$27,607
Total Revenue	\$246,581	\$273,122	\$258,507	\$276,494
Expenses				
Cost of Goods Sold¹				
Manufacturing	\$59,487	\$70,732	\$62,238	\$64,619
Services	\$109,925	\$116,833	\$114,403	\$132,867
Agricultural	\$26,764	\$31,597	\$25,386	\$22,716
Total Cost of Goods Sold	\$196,176	\$219,162	\$202,027	\$220,202
Gross Profit	\$50,405	\$53,960	\$56,480	\$56,292
Selling and Administration¹				
Central Office				
Prison Industry Board	\$31	\$60	\$230	\$230
Executive Management	\$777	\$926	\$990	\$1,102
Legal	\$1,113	\$1,032	\$1,295	\$1,356
External Affairs	\$509	\$548	\$507	\$592
Information Systems / Project Management	\$8,429	\$6,921	\$7,647	\$8,867
Operations Division	\$3,300	\$1,264	\$1,295	\$647
Marketing Division	\$8,622	\$7,788	\$7,550	\$7,817
Administration Division	\$6,010	\$4,768	\$4,147	\$4,546
Fiscal Services Division	\$6,017	\$4,599	\$5,481	\$5,960
Sub-total Central Office	\$34,807	\$27,906	\$29,142	\$31,117
Distribution/Transportation	\$15,898	18,201	\$16,489	\$16,818
Total Selling and Administration	\$50,705	\$46,107	\$45,631	\$47,935
Incarcerated Development Programs¹				
Workforce Development Management	\$704	\$475	\$466	\$713
Industry Employment Program	\$2,337	\$2,417	\$2,277	\$2,034
Joint Venture/Free Venture	\$493	\$1,069	\$1,112	\$1,185
Reimbursement	(\$1,022)	(\$1,195)	(\$1,035)	(\$1,035)
Career Technical Education	\$5,050	\$6,833	\$4,495	\$4,965
Reimbursement	(\$5,512)	(\$5,290)	(\$2,600)	(\$2,600)
Total Incarcerated Development Programs	\$2,050	\$4,309	\$4,715	\$5,262
Lump Sum Payouts²	\$1,618	\$2,251	\$2,080	\$2,476
FEMA - Reimbursement ³	(\$425)	(\$92)		
Operating Income/(Loss)	(\$3,543)	\$1,385	\$4,054	\$619
Non-Operating Revenues/(Expenses)	(\$84)	(\$574)	(\$234)	\$210
Net Gain/(Loss) [non-GAAP]	(\$3,627)	\$811	\$3,820	\$829
Unallocated Items				
Unallocated Personal Leave	(\$298)	(\$794)	-	-
Unallocated Workers' Compensation	\$720	\$371	-	-
Unallocated Other Post Employment Benefits ⁴	\$1,941	TBD ⁵	-	-
Unallocated Pension	(\$7,760)	TBD ⁵	-	-
Total Unallocated Items	(\$5,398)	(\$423)	\$0	\$0
Net Gain/(Loss) [GAAP]	\$1,771	\$1,234	\$3,820	\$829
<i>The items shown below are for display purposes only and are included above.</i>				
Net Pension Liabilities	\$47,980	TBD ⁵	-	-
State Pro Rata	\$12,951	\$10,972	\$8,941	\$10,841
SB 84 Liability	\$1,179	\$1,179	\$1,179	\$503
Legal Settlements	\$181	\$81	\$200	\$150

¹ Prior to FY 2022-23, Selling & Administration and Offender Development Program costs were not allocated. Starting FY 2022-23, data reflects the allocation of some of these costs to Cost of Goods Sold and Offender Development programs.

² Prior to FY 2020-21, Lump Sum Payouts were recorded at cost center level. It is now recorded under Selling & Administration and is unallocated.

³ FY 2021-22, \$425k and FY 2022-23 \$92K was recorded for FEMA.

⁴ 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.

⁵ Pending release of audited data.

FY 2024-25 Approved AP			
Enterprise Overview (In Thousands)	Revenue	Cost of Goods Sold	Gross Profit (Loss)
Manufacturing			
Furniture	\$10,000	\$9,211	\$789
Metal Products	\$7,000	\$6,671	\$329
License Plates	\$21,000	\$9,596	\$11,404
General Fabrication	\$10,000	\$9,560	\$440
Bindery	\$2,700	\$1,337	\$1,363
Knitting Mill	\$1,140	\$1,116	\$24
Fabric Products	\$16,500	\$13,951	\$2,549
Shoes	\$4,300	\$3,578	\$722
Mattresses	\$3,000	\$2,382	\$618
Cleaning Products	\$7,300	\$5,389	\$1,911
Modular Construction	\$2,500	\$1,829	\$671
Sub-Total Manufacturing	\$85,440	\$64,620	\$20,820
Services			
Meat Cutting	\$11,263	\$10,199	\$1,064
Bakery	\$1,503	\$976	\$527
Coffee Roasting	\$1,700	\$1,468	\$232
Food & Beverage Packaging	\$26,000	\$21,819	\$4,181
Metal Signs	\$2,350	\$1,451	\$899
Printing	\$6,500	\$4,835	\$1,665
Dental Lab	\$700	\$630	\$70
Digital Services	\$700	\$435	\$265
Laundry	\$13,000	\$11,209	\$1,791
Optical	\$20,000	\$17,184	\$2,816
Construction Services & Facilities Maintenance	\$79,731	\$62,660	\$17,071
Sub-Total Services	\$163,447	\$132,866	\$30,581
Agricultural			
Dairy	\$12,957	\$10,999	\$1,958
Poultry	\$6,800	\$5,901	\$899
Egg Production	\$7,850	\$5,816	\$2,034
Sub-Total Agricultural	\$27,607	\$22,716	\$4,891
Total	\$276,494	\$220,202	\$56,292

Incarcerated Individual Assignments	FY 2021-22 Actuals ¹	FY 2022-23 Actuals ¹	FY 2023-24 Approved Annual Plan	FY 2024-25 Approved Annual Plan
Manufacturing				
Furniture	316	287	321	321
Metal Products	203	214	261	261
License Plates	118	120	120	120
General Fabrication	92	122	132	132
Bindery	58	67	80	80
Knitting Mill	36	43	60	60
Fabric Products	744	884	1,075	1,075
Shoes	77	89	113	113
Mattress	25	33	35	35
Cleaning Products	41	40	50	50
Modular Construction	2	2	12	12
Sub-Total Manufacturing	1,712	1,901	2,259	2,259
Services				
Meatcutting	51	57	66	66
Bakery	47	46	60	60
Coffee Roasting	13	15	23	23
Food & Beverage Packaging	266	265	299	299
Metal Signs	27	32	40	40
Printing	73	82	99	99
Dental Lab	54	61	70	70
Digital Services	14	17	18	18
Laundry	515	504	565	565
Optical	200	232	325	365
Construction Services & Facilities Maintenance	1,022	1,005	1,211	1,240
Sub-Total Services	2,282	2,316	2,776	2,845
Agricultural				
Dairy	57	54	60	60
Crops	8	5	5	-
Poultry	43	48	57	57
Egg Production	21	14	20	20
Sub-Total Agricultural	129	121	142	137
Selling and Administration				
Statewide Administrative Support	142	138	227	227
On-Time Delivery	7	8	14	14
Central Office	14	5	23	23
Career Technical Education Programs	170	198	303	303
Sub-Total Selling and Administration	333	349	567	567
Total	4,456	4,687	5,744	5,808

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

Designation of Cash (In Thousands)	FY 2021-22 Audited Actuals	FY 2022-23 Unaudited Actuals	FY 2023-24 Approved Annual Plan	FY 2024-25 Approved Annual Plan
Cash Flows from Operations				
Total Cash Receipts	\$256,512	\$279,013	\$258,507 ¹	\$276,494 ¹
Total Cash Payments	(\$256,046)	(\$275,853)	(\$243,905) ²	(\$264,807) ²
Net Cash from Operations	\$466	\$3,160	\$14,602	\$11,687
Cash Flows from Noncapital Financing Activities				
Interest Paid	(\$61)	(\$96)	(\$89)	(\$76)
Repayment of SB 84 pension contribution advanced from State ³	(\$1,149)	(\$1,092)	\$0	\$0
Net Cash Used in Noncapital Financing Activities	(\$1,210)	(\$1,188)	(\$89)	(\$76)
Cash Flows - Capital and Related Financing				
Acquisitions of New Capital Assets	(\$9,887)	(\$7,058)	(\$7,214)	(\$11,674)
Rollover Capital Projects Expensed in Current Year	\$0	\$0	(\$3,880)	(\$833)
Proceeds from Sale of Capital Assets	\$252	\$15	(\$101)	(\$40)
Net Cash - Capital and Related Financing	(\$9,635)	(\$7,043)	(\$11,195)	(\$12,547)
Cash Flow From Investing Activities				
Interest Received	\$55	\$182	\$141	\$480
Net Cash Flow From Investing Activities	\$55	\$182	\$141	\$480
Cash and Cash Equivalents at Beginning of Year	\$31,123	\$20,799	\$33,563 ⁴	\$44,233 ⁴
Change in Cash and Cash Equivalents	(\$10,324)	(\$4,889)	\$3,459	(\$456)
Cash and Cash Equivalents at End of Year	\$20,799	\$15,910	\$37,022	\$43,777
Operating Activities Reconciliation				
Revenue	\$246,581	\$273,122	\$258,507	\$276,494
Cost of Goods Sold	(\$196,176)	(\$219,162)	(\$202,027)	(\$220,202)
Selling and Administration	(\$52,756)	(\$50,415)	(\$50,346)	(\$53,197)
Unallocated Lump-Sum Payouts ⁵	(\$1,618)	(\$2,251)	(\$2,080)	(\$2,476)
FEMA - Reimbursement ⁶	\$425	\$92	\$0	\$0
Operating Income/(Loss)	(\$3,544)	\$1,386	\$4,054	\$619
Non-Operating Revenues/(Expenses)	(\$84)	(\$574)	(\$234)	\$210
Net Gain/(Loss) (non-GAAP)	(\$3,627)	\$811	\$3,820	\$829
Adjustments				
Depreciation	\$10,052	\$10,140	\$10,733	\$11,222
Other Fees	\$45	(\$54)	(\$185)	(\$154)
Net Effect of Other Adjustments	(\$6,087)	(\$8,312)	\$0	\$0
Net Adjustments	\$4,010	\$1,774	\$10,548	\$11,068
Current Year Adjustments				
Net OPEB Liability	[\$1,941]	TBD ⁷	\$0	\$0
Net Pension Liability	[-\$7,760]	TBD ⁷	\$0	\$0
Unallocated Workers' Compensation/Personal Leave	[\$421]	[-\$423]	\$0	\$0
Net Current Year Adjustments	\$0	\$0	\$0	\$0
Net Cash Provided by Operations	\$466	\$3,160	\$14,602	\$11,687

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 Beginning FY 2020-21, SB84 payment has been moved from operating activities to financing activities.

⁴ To more accurately display the current year activity, Annual Plan numbers reflect Actual Cash and Cash Equivalents FY YTD through May.

⁵ Prior to FY 2020-21, Unallocated Lump Sum Payouts were recorded at cost center level. It is now recorded as unallocated under Selling & Administration.

⁶ FY 2021-22 \$425k and FY 2022-23 \$92k was recorded for FEMA.

⁷ Pending release of audited data.

CALPIA Enterprise, Career Technical Education (CTE), and Joint Venture (JV) 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
- JV Program**
- Barnum Farming

3 Folsom State Prison (FSP)

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

4 CSP Sacramento (SAC)

- Construction Services & Facilities Maintenance
- Laundry

5 California Medical Facility (CMF)

- Construction Services & Facilities Maintenance
- Support Services

6 CSP Solano (SOL)

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

7 Mule Creek State Prison (MCSP)

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

8 California Health Care Facility (CHCF)

- Construction Services & Facilities Maintenance

9 CSP San Quentin (SQ)

- Construction Services & Facilities Maintenance
- CTE Programs**
- AVP (Audio Video Production)
- Computer Coding
- Pre-Apprentice Construction Labor

10 Sierra Conservation Center (SCC)

- Construction Services & Facilities Maintenance
- Fabric Products

11 Valley State Prison (VSP)

- Construction Services & Facilities Maintenance
- Laundry
- Optical

12 Central California Women's Facility (CCWF)

- Construction Services & Facilities Maintenance
- Dental Lab
- Optical
- Support Services
- CTE Programs**
- Pre-Apprentice Carpentry
- JV Program**
- Allwire

13 Correctional Training Facility (CTF)

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

14 Salinas Valley State Prison (SVSP)

- Construction Services & Facilities Maintenance

15 Pleasant Valley State Prison (PVSP)

- Construction Services & Facilities Maintenance

16 CSP Corcoran (COR)

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

17 Substance Abuse Treatment Facility (SATF)

- Construction Services & Facilities Maintenance
- Food & Beverage Packaging

18 Avenal State Prison (ASP)

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

19 North Kern State Prison (NKSP)

- Construction Services
- Facilities Maintenance

20 Kern Valley State Prison (KVSP)

- Construction Services & Facilities Maintenance
- Support Services

21 Wasco State Prison (WSP)

- Construction Services & Facilities Maintenance
- Laundry

22 California Men's Colony (CMC)

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

23 California Correctional Institution (CCI)

- Construction Services & Facilities Maintenance
- Fabric Products

24 CSP Los Angeles County (LAC)

- Cleaning Products
- Construction Services & Facilities Maintenance
- Laundry
- Support Services
- JV Program**
- Goldpoint Homes

25 California Institution for Men (CIM)

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

26 California Rehabilitation Center (CRC)

- Construction Services & Facilities Maintenance

27 California Institution for Women (CIW)

- Construction Services & Facilities Maintenance
- Fabric Products
- CTE Programs**
- AVP (Audio Video Production)
- Computer Coding
- Pre-Apprentice Construction Labor

28 Chuckawalla Valley State Prison (CVSP)

- Construction Services & Facilities Maintenance
- Support Services

29 Ironwood State Prison (ISP)

- Construction Services & Facilities Maintenance

30 Calipatria State Prison (CAL)

- Construction Services & Facilities Maintenance

31 R.J. Donovan Correctional Facility (RJD)

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

32 Centinela State Prison (CEN)

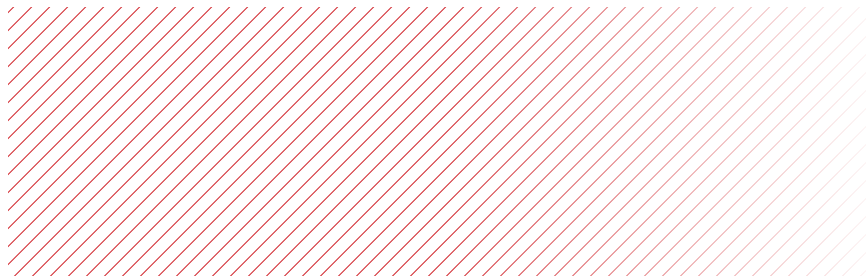
- Construction Services & Facilities Maintenance
- Fabric Products
- Support Services

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





CALIFORNIA PRISON INDUSTRY AUTHORITY
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- CUSTOMER SUPPORT
- REPORT A PROBLEM
- CUSTOMER FEEDBACK
- EXEMPTION REQUEST

