

CALIFORNIA PRISON INDUSTRY AUTHORITY

ANNUAL PLAN 2022-23



Adopted by the California Prison Industry Authority Board
on June 28, 2022

Financial Plan (In Thousands)	FY 2019-20 Audited Actuals	FY 2020-21 Unaudited Actuals	FY 2021-22 Approved Annual Plan	FY 2022-23 Approved Annual Plan
Revenues				
Manufacturing	\$101,833	\$78,541	\$71,333	\$76,820
Services	\$126,923	\$131,493	\$145,566	\$141,413
Agricultural	\$34,605	\$27,957	\$31,323	\$31,743
Total Revenue	\$263,361	\$237,991	\$248,222	\$249,976
Expenses				
Cost of Goods Sold¹				
Manufacturing	\$76,366	\$60,924	\$54,331	\$57,531
Services	\$103,563	\$103,222	\$112,148	\$111,080
Agricultural	\$31,867	\$26,938	\$24,015	\$26,133
Total Cost of Goods Sold	\$211,796	\$191,084	\$190,494	\$194,744
Gross Profit	\$51,565	\$46,907	\$57,728	\$55,232
Selling and Administration¹				
Central Office				
Prison Industry Board	\$132	\$122	\$117	\$143
Executive Management	\$538	\$511	\$871	\$748
Legal	\$1,198	\$1,202	\$1,317	\$1,250
External Affairs	\$504	\$435	\$476	\$480
Information Systems / Project Management	\$7,758	\$7,371	\$8,587	\$6,919
Operations Division	\$3,883	\$3,017	\$3,631	\$1,050
Marketing Division	\$8,569	\$7,735	\$8,598	\$7,828
Administration Division	\$5,358	\$5,254	\$6,201	\$4,600
Fiscal Services Division	\$5,687	\$5,019	\$6,178	\$5,272
Sub-total Central Office	\$33,626	\$30,666	\$35,976	\$28,290
Distribution/Transportation	\$15,157	\$13,908	\$14,984	\$16,067
Total Selling and Administration	\$48,783	\$44,574	\$50,960	\$44,357
Offender Development Programs¹				
Workforce Development Management	\$505	\$287	\$577	\$541
Industry Employment Program	\$2,773	\$1,882	\$2,612	\$2,827
Joint Venture/Free Venture	\$638	\$462	\$705	\$1,121
Reimbursement	(\$850)	(\$1,022)	(\$1,022)	(\$1,195)
Career Technical Education	\$2,223	\$1,416	\$5,780	\$7,513
Reimbursement	(\$1,551)	(\$3,147)	(\$6,459)	(\$5,468)
Total Offender Development Programs	\$3,737	(\$122)	\$2,193	\$5,339
Lump Sum Payouts²	-	\$1,830	\$1,255	\$1,623
Operating Income/(Loss)	(\$955)	\$625	\$3,320	\$3,913
Non-Operating Revenues/(Expenses)	(\$53)	(\$3,545)	(\$245)	(\$234)
Net Gain/(Loss) [non-GAAP]	(\$1,008)	(\$2,920)	\$3,075	\$3,679
Unallocated Items				
FEMA - Reimbursement ³	(\$474)	\$0	-	-
Unallocated Personal Leave	\$887	\$3,532	-	-
Unallocated Workers' Compensation	\$997	\$2,454	-	-
Unallocated Other Post Employment Benefits ⁴	\$4,161	(\$1,821) ⁵	-	-
Unallocated Pension	\$7,891	\$8,694 ⁵	-	-
Total Unallocated Items	\$13,462	\$12,859	\$0	\$0
Net Gain/(Loss) [GAAP]	(\$14,470)	(\$15,779)	\$3,075	\$3,679
<i>The items shown below are for display purposes only.</i>				
Net Pension Liabilities	\$12,568	\$2,615 ⁴	-	-
State Pro Rata	\$9,610	\$11,066	\$12,951	\$10,972
SB 84 Liability	\$1,179	\$1,179	\$1,179	\$1,179
Legal Settlements	\$80	\$71	\$50	\$57

¹ Prior to FY 2022-23 Annual Plan, Selling & Administration and Offender Development Program costs were not allocated. The Annual Plan 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 as unallocated under Selling & Administration.

³ FEMA was recorded in FY 2019-20. No new FEMA requests in FY 2020-21.

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 FY 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 external financial auditor opinion based on State Controllers Office final OPEB and Pension reports.

FY 2022-23 Approved Annual Plan			
Enterprise Overview			
(In Thousands)	Revenue	Cost of Goods Sold	Gross Profit (Loss)
Manufacturing			
Furniture	\$8,000	\$6,449	\$1,551
Metal Products	\$6,000	\$5,934	\$66
License Plates	\$21,000	\$9,610	\$11,390
General Fabrication	\$9,000	\$8,457	\$543
Bindery	\$2,500	\$2,186	\$314
Knitting Mill	\$915	\$715	\$200
Fabric Products	\$17,000	\$13,953	\$3,047
Shoes	\$2,400	\$2,348	\$52
Mattresses	\$2,330	\$1,929	\$401
Cleaning Products	\$7,425	\$5,177	\$2,248
Modular Construction	\$250	\$773	(\$523)
Sub-Total Manufacturing	\$76,820	\$57,531	\$19,289
Services			
Meat Cutting	\$9,990	\$8,364	\$1,626
Bakery	\$1,503	\$1,305	\$198
Coffee Roasting	\$1,515	\$1,438	\$77
Food & Beverage Packaging	\$25,610	\$20,105	\$5,505
Metal Signs	\$2,250	\$1,391	\$859
Printing	\$6,275	\$4,431	\$1,844
Dental Lab	\$700	\$550	\$150
Digital Services	\$900	\$490	\$410
Laundry	\$12,000	\$11,001	\$999
Optical	\$20,000	\$16,589	\$3,411
Construction Services & Facilities Maintenance	\$60,670	\$45,416	\$15,254
Sub-Total Services	\$141,413	\$111,080	\$30,333
Agricultural			
Dairy	\$14,950	\$11,804	\$3,146
Crops	\$1,203	\$1,905	(\$702)
Poultry	\$6,890	\$5,859	\$1,031
Egg Production	\$8,700	\$6,565	\$2,135
Sub-Total Agricultural	\$31,743	\$26,133	\$5,610
Total	\$249,976	\$194,744	\$55,232

Incarcerated Individual Assignments	FY 2019-20 Actuals ¹	FY 2020-21 Actuals ¹	FY 2021-22 Approved Annual Plan	FY 2022-23 Approved Annual Plan
Manufacturing				
Furniture	461	388	498	343
Metal Products	275	223	289	289
License Plates	108	105	120	120
General Fabrication	139	105	147	147
Bindery	79	70	100	100
Knitting Mill	66	40	75	75
Fabric Products	1,026	816	1,207	1,212
Shoes	117	91	135	135
Mattress	33	30	35	35
Cleaning Products	46	44	50	50
Modular Construction	8	4	12	12
Sub-Total Manufacturing	2,358	1,916	2,668	2,518
Services				
Meatcutting	54	53	66	66
Bakery	57	56	60	60
Coffee Roasting	20	17	23	23
Food & Beverage Packaging	279	250	299	299
Metal Signs	36	34	40	40
Printing	94	74	112	112
Dental Lab	63	61	75	75
Digital Services	22	13	18	18
Laundry	611	495	652	633
Optical	219	219	295	325
Construction Services & Facilities Maintenance	1,325	1,107	1,596	1,304
Sub-Total Services	2,780	2,379	3,236	2,955
Agricultural				
Dairy	139	94	88	88
Crops	23	13	45	45
Poultry	41	30	47	47
Egg Production	22	11	30	30
Sub-Total Agricultural	225	148	210	210
Selling and Administration				
Statewide Administrative Support	183	144	249	234
On-Time Delivery	10	4	40	14
Central Office	33	8	58	58
Career Technical Education Programs	336	190	513	513
Sub-Total Selling and Administration	562	346	860	819
Total	5,925	4,789	6,974	6,502

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

Designation of Cash (In Thousands)	FY 2019-20 Audited Actuals	FY 2020-21 Unaudited Actuals	FY 2021-22 Approved Annual Plan	FY 2022-23 Approved Annual Plan
Cash Flows from Operations				
Total Cash Receipts	\$274,712	\$234,719	\$248,222 ¹	\$249,976 ¹
Total Cash Payments	(\$266,547)	(\$233,852)	(\$234,601) ²	(\$235,570) ²
Net Cash from Operations	\$8,166	\$867	\$13,621	\$14,406
Cash Flows from Noncapital Financing Activities				
Interest Paid	(\$57)	(\$71)	(\$74)	(\$102)
Net Cash Used in Noncapital Financing Activities	(\$57)	(\$71)	(\$74)	(\$102)
Cash Flows - Capital and Related Financing				
Acquisitions of New Capital Assets	(\$10,530)	(\$6,591)	(\$7,562)	(\$10,411)
Rollover Capital Projects Expensed in Current Year	\$0	\$0	(\$8,851)	(\$5,098)
Proceeds from Sale of Capital Assets	\$506	\$1,935	(\$321)	(\$92)
Net Cash - Capital and Related Financing	(\$10,898)	(\$4,656)	(\$16,734)	(\$15,601)
Cash Flow From Investing Activities				
Interest Received	\$493	\$149	\$314	\$82
Net Cash Flow From Investing Activities	\$493	\$149	\$314	\$82
Cash and Cash Equivalents at Beginning of Year	\$37,131	\$34,835	\$43,288³	\$45,102³
Change in Cash and Cash Equivalents	(\$2,296)	(\$3,711)	(\$2,873)	(\$1,215)
Cash and Cash Equivalents at End of Year	\$34,835	\$31,124	\$40,415	\$43,887
Operating Activities Reconciliation				
Revenue	\$263,361	\$237,990	\$248,222	\$249,976
Cost of Goods Sold	(\$211,796)	(\$191,084)	(\$190,494)	(\$194,744)
Selling and Administration	(\$52,520)	(\$44,452)	(\$53,153)	(\$49,696)
Lump-Sum Payouts ⁴	-	(\$1,830)	(\$1,255)	(\$1,623)
Operating Income/(Loss)	(\$955)	\$624	\$3,320	\$3,913
Non-Operating Revenues/(Expenses)	(\$53)	(\$3,545)	(\$245)	(\$234)
Net Gain/(Loss) [non-GAAP]	(\$1,008)	(\$2,920)	\$3,075	\$3,679
Adjustments				
Depreciation	\$10,887	\$10,280	\$10,465	\$10,615
Other Fees	(\$189)	(\$97)	(\$164)	(\$122)
Net Effect of Other Adjustments	(\$1,577)	(\$9,940)	\$0	\$0
Net Adjustments	\$9,121	\$243	\$10,301	\$10,493
Current Year Adjustments				
Other - FEMA ⁵	[\$474]	\$0	\$0	\$0
Net OPEB Liability	[\$4,161]	[-\$1,821] ⁷	\$0	\$0
Net Pension Liability	[\$7,890]	[\$8,694] ⁷	\$0	\$0
Unallocated Workers' Compensation/Personal Leave ⁶	[\$1,884]	[5,986]	\$0	\$0
Net Current Year Adjustments	\$0	\$0	\$0	\$0
Net Cash Provided by Operations	\$8,166	\$867	\$13,621	\$14,406

¹ Budget figures are estimated Revenues.

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

³ To more accurately display the current year activity, Annual Plan numbers reflect Actual Cash and Cash Equivalents FY YTD through May.

⁴ Prior to FY 2020-21, Lump Sum Payouts were recorded at cost center level. It is now recorded as unallocated under Selling & Administration.

⁵ FEMA was recorded in FY 2019-20. No new FEMA requests in FY 2020-21.

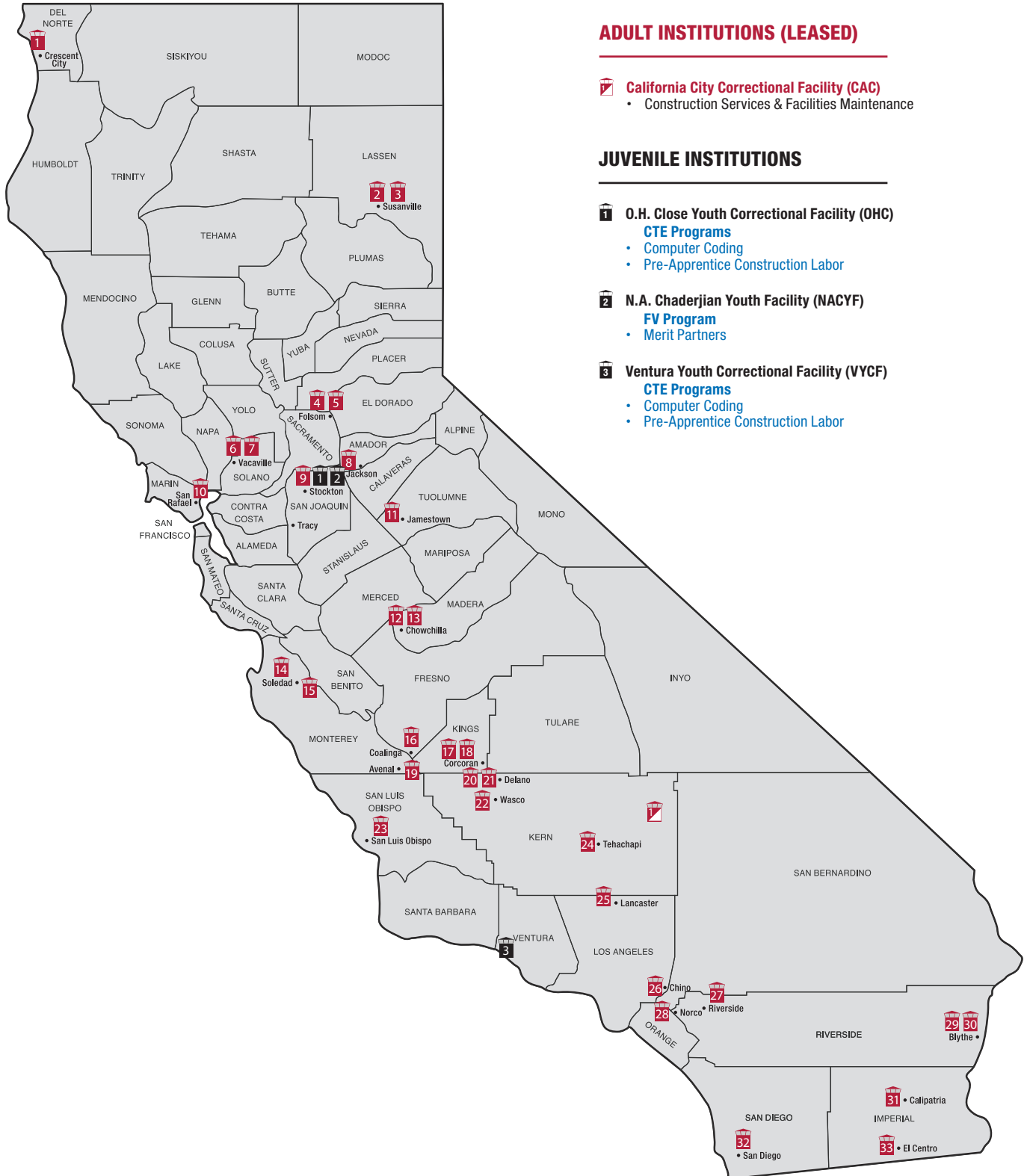
⁶ Beginning FY 2018-19, Workers' Compensation and Personal Leave are displayed in Current Year Adjustments.

⁷ Pending release of reports from the State Controllers Office.

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

- 1 Pelican Bay State Prison (P BSP)**
 - Construction Services & Facilities Maintenance
 - Laundry
 - Support Services
 - CTE Programs**
 - Computer-Aided Design
 - Computer Coding
- 2 High Desert State Prison (H DSP)**
 - Construction Services & Facilities Maintenance
 - Support Services
- 3 California Correctional Center (CCC)**
 - Construction Services & Facilities Maintenance
 - JV Program**
 - Barnum Farming
- 4 Folsom State Prison (F SP)**
 - Construction Services & Facilities Maintenance
 - Digital Services
 - License Plates
 - Metal Products
 - Metal Signs
 - Modular Building
 - Printing
 - Support Services
 - CTE Programs**
 - Computer-Aided Design
 - 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 Valley State Prison (VSP)**
 - Construction Services & Facilities Maintenance
 - Laundry
 - Optical
- 13 Central California Women's Facility (CCWF)**
 - Construction Services & Facilities Maintenance
 - Crops
 - Dental Lab
 - Fabric Products
 - Optical
 - Support Services
 - CTE Programs**
 - Pre-Apprentice Carpentry
 - Pre-Apprentice Construction Labor
 - JV Program**
 - Allwire
- 14 Correctional Training Facility (CTF)**
 - Construction Services & Facilities Maintenance
 - Fabric Products
 - Furniture
 - Support Services
- 15 Salinas Valley State Prison (SVSP)**
 - Construction Services & Facilities Maintenance
- 16 Pleasant Valley State Prison (PVSP)**
 - Construction Services & Facilities Maintenance
- 17 CSP Corcoran (COR)**
 - Construction Services & Facilities Maintenance
 - Crops
 - Dairy
 - Food & Beverage Packaging
 - Laundry
 - Support Services
- 18 Substance Abuse Treatment Facility (SATF)**
 - Construction Services & Facilities Maintenance
 - Food & Beverage Packaging
- 19 Avenal State Prison (ASP)**
 - Construction Services & Facilities Maintenance
 - Egg Production
 - Furniture
 - General Fabrication
 - Laundry
 - Poultry
 - Support Services
- 20 North Kern State Prison (NKSP)**
 - Construction Services & Facilities Maintenance
- 21 Kern Valley State Prison (KVSP)**
 - Construction Services & Facilities Maintenance
 - Support Services
- 22 Wasco State Prison (WSP)**
 - Construction Services & Facilities Maintenance
 - Laundry
- 23 California Men's Colony (CMC)**
 - Construction Services & Facilities Maintenance
 - Fabric Products
 - Knitting Mill
 - Laundry
 - Printing
 - Shoes
 - Support Services
- 24 California Correctional Institution (CCI)**
 - Construction Services & Facilities Maintenance
 - Fabric Products
 - Support Services
- 25 CSP Los Angeles County (LAC)**
 - Cleaning Products
 - Construction Services & Facilities Maintenance
 - Laundry
 - Support Services
- 26 California Institution for Men (CIM)**
 - Construction Services & Facilities Maintenance
 - Food & Beverage Packaging
 - Laundry
 - Support Services
 - CTE Programs**
 - Commercial Diving
 - Pre-Apprentice Construction Labor
- 27 California Rehabilitation Center (CRC)**
 - Construction Services & Facilities Maintenance
- 28 California Institution for Women (CIW)**
 - Construction Services & Facilities Maintenance
 - Fabric Products
 - CTE Programs**
 - Computer Coding
 - Pre-Apprentice Carpentry
 - Pre-Apprentice Construction Labor
- 29 Chuckawalla Valley State Prison (CVSP)**
 - Construction Services & Facilities Maintenance
 - Laundry
- 30 Ironwood State Prison (ISP)**
 - Construction Services & Facilities Maintenance
- 31 Calipatria State Prison (CAL)**
 - Construction Services & Facilities Maintenance
- 32 R.J. Donovan Correctional Facility (RJD)**
 - Bakery
 - Construction Services & Facilities Maintenance
 - Laundry
 - Shoes
 - Support Services
- 33 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)

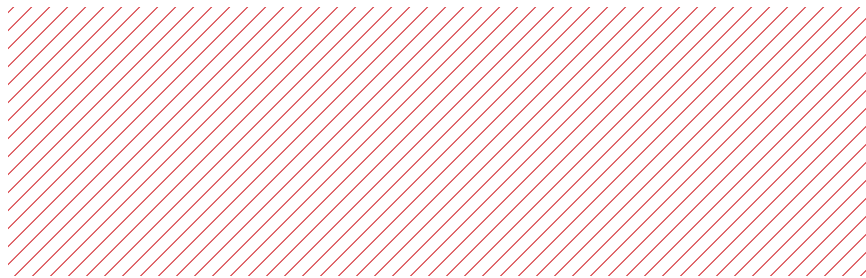
- California City Correctional Facility (CAC)**
 - Construction Services & Facilities Maintenance

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
- CUSTOMER FEEDBACK
- EXEMPTION REQUEST

