

CALIFORNIA PRISON INDUSTRY AUTHORITY

# ANNUAL PLAN 2023–24



Adopted by the California Prison Industry Authority Board  
on June 20, 2023

<b>Financial Plan</b> (In Thousands)	FY 2020-21 Audited Actuals	FY 2021-22 Unaudited Actuals	FY 2022-23 Approved Annual Plan	FY 2023-24 Approved Annual Plan
<b>Revenues</b>				
Manufacturing	\$78,541	\$74,210	\$76,820	\$83,075
Services	\$131,493	\$140,726	\$141,413	\$144,519
Agricultural	\$27,957	\$31,645	\$31,743	\$30,913
<b>Total Revenue</b>	<b>\$237,990</b>	<b>\$246,581</b>	<b>\$249,976</b>	<b>\$258,507</b>
<b>Expenses</b>				
<b>Cost of Goods Sold<sup>1</sup></b>				
Manufacturing	\$60,924	\$59,487	\$57,531	\$62,238
Services	\$103,222	\$109,925	\$111,080	\$114,403
Agricultural	\$26,938	\$26,764	\$26,133	\$25,386
Total Cost of Goods Sold	\$191,084	\$196,176	\$194,744	\$202,027
<b>Gross Profit</b>	<b>\$46,906</b>	<b>\$50,405</b>	<b>\$55,232</b>	<b>\$56,480</b>
<b>Selling and Administration<sup>1</sup></b>				
<b>Central Office</b>				
Prison Industry Board	\$122	\$31	\$143	\$230
Executive Management	\$511	\$777	\$748	\$990
Legal	\$1,202	\$1,113	\$1,250	\$1,295
External Affairs	\$435	\$509	\$480	\$507
Information Systems / Project Management	\$7,371	\$8,429	\$6,919	\$7,647
Operations Division	\$3,017	\$3,300	\$1,050	\$1,295
Marketing Division	\$7,735	\$8,622	\$7,828	\$7,550
Administration Division	\$5,254	\$6,010	\$4,600	\$4,147
Fiscal Services / ERU	\$5,019	\$6,017	\$5,272	\$5,481
Sub-total Central Office	\$30,666	\$34,807	\$28,290	\$29,142
<b>Distribution/Transportation</b>	<b>\$13,908</b>	<b>\$15,898</b>	<b>\$16,067</b>	<b>\$16,489</b>
<b>Total Selling and Administration</b>	<b>\$44,574</b>	<b>\$50,705</b>	<b>\$44,357</b>	<b>\$45,631</b>
<b>Offender Development Programs<sup>1</sup></b>				
Workforce Development Management	\$287	\$706	\$541	\$466
Industry Employment Program	\$1,882	\$2,337	\$2,827	\$2,277
Joint Venture/Free Venture	\$462	\$493	\$1,121	\$1,112
Reimbursement	(\$1,022)	(\$1,022)	(\$1,195)	(\$1,035)
Career Technical Education	\$1,416	\$2,590	\$7,513	\$4,495
Reimbursement	(\$3,147)	(\$3,052)	(\$5,468)	(\$2,600)
<b>Total Offender Development Programs</b>	<b>(\$122)</b>	<b>\$2,051</b>	<b>\$5,339</b>	<b>\$4,715</b>
<b>Lump Sum Payouts<sup>2</sup></b>	<b>\$1,830</b>	<b>\$1,618</b>	<b>\$1,623</b>	<b>\$2,080</b>
<b>FEMA - Reimbursement<sup>3</sup></b>	<b>\$0</b>	<b>(\$425)</b>	<b>-</b>	<b>-</b>
<b>Operating Income/(Loss)</b>	<b>\$624</b>	<b>(\$3,543)</b>	<b>\$3,913</b>	<b>\$4,054</b>
Non-Operating Revenues/(Expenses)	(\$3,545)	(\$84)	(\$234)	(\$234)
<b>Net Gain/(Loss) [non-GAAP]</b>	<b>(\$2,920)</b>	<b>(\$3,627)</b>	<b>\$3,679</b>	<b>\$3,820</b>
<b>Unallocated Items</b>				
Unallocated Personal Leave	\$3,532	(\$298)	-	-
Unallocated Workers' Compensation	\$2,454	\$720	-	-
Unallocated Other Post Employment Benefits <sup>4</sup>	(\$1,821)	\$1,941	-	-
Unallocated Pension	\$8,694	(\$7,760)	-	-
<b>Total Unallocated Items</b>	<b>\$12,859</b>	<b>(\$5,398)</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Gain/(Loss) [GAAP]</b>	<b>(\$15,779)</b>	<b>\$1,771</b>	<b>\$3,679</b>	<b>\$3,820</b>
<i>The items shown below are for display purposes only.</i>				
Net Pension Liability	\$2,615 <sup>4</sup>	(\$47,980) <sup>4</sup>	-	-
State Pro Rata	\$11,066	\$12,951	\$10,972	\$8,941
SB 84 Liability	\$1,179	\$1,179	\$1,179	\$1,179
Legal Settlements	\$29	\$181	\$57	\$200

<sup>1</sup> 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.

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

<sup>3</sup> FEMA was recorded in FY 2019-20. No new FEMA requests in FY 2020-21. In FY 2021-22, \$425k was recorded for FEMA.

<sup>4</sup> 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 2023-24 Approved Annual Plan			
<b>Enterprise Overview</b>			
(In Thousands)	Revenue	Cost of Goods Sold	Gross Profit (Loss)
<b>Manufacturing</b>			
Furniture	\$10,000	\$8,615	\$1,385
Metal Products	\$6,500	\$6,289	\$211
License Plates	\$20,000	\$9,571	\$10,429
General Fabrication	\$10,000	\$9,563	\$437
Bindery	\$1,700	\$1,450	\$250
Knitting Mill	\$1,050	\$997	\$53
Fabric Products	\$16,000	\$12,323	\$3,677
Shoes	\$2,900	\$2,772	\$128
Mattresses	\$4,000	\$2,977	\$1,023
Cleaning Products	\$7,125	\$4,854	\$2,271
Modular Construction	\$3,800	\$2,827	\$973
<b>Sub-Total Manufacturing</b>	<b>\$83,075</b>	<b>\$62,238</b>	<b>\$20,837</b>
<b>Services</b>			
Meat Cutting	\$10,547	\$8,720	\$1,827
Bakery	\$1,503	\$895	\$608
Coffee Roasting	\$1,515	\$1,323	\$192
Food & Beverage Packaging	\$27,000	\$21,650	\$5,350
Metal Signs	\$2,000	\$1,272	\$728
Printing	\$6,000	\$4,443	\$1,557
Dental Lab	\$700	\$595	\$105
Digital Services	\$900	\$433	\$467
Laundry	\$12,800	\$10,552	\$2,248
Optical	\$19,000	\$16,164	\$2,836
Construction Services & Facilities Maintenance	\$62,554	\$48,356	\$14,198
<b>Sub-Total Services</b>	<b>\$144,519</b>	<b>\$114,403</b>	<b>\$30,116</b>
<b>Agricultural</b>			
Dairy	\$13,600	\$11,441	\$2,159
Crops	\$1,701	\$1,841	(\$140)
Poultry	\$6,900	\$5,893	\$1,007
Egg Production	\$8,712	\$6,211	\$2,501
<b>Sub-Total Agricultural</b>	<b>\$30,913</b>	<b>\$25,386</b>	<b>\$5,527</b>
<b>Total</b>	<b>\$258,507</b>	<b>\$202,027</b>	<b>\$56,480</b>

<b>Incarcerated Individual Assignments</b>	FY 2020-21 Actuals <sup>1</sup>	FY 2021-22 Actuals <sup>1</sup>	FY 2022-23 Approved Annual Plan	FY 2023-24 Approved Annual Plan
<b>Manufacturing</b>				
Furniture	388	316	343	321
Metal Products	223	203	289	261
License Plates	105	118	120	120
General Fabrication	105	92	147	132
Bindery	70	58	100	80
Knitting Mill	40	36	75	60
Fabric Products	816	744	1,212	1,075
Shoes	91	77	135	113
Mattress	30	25	35	35
Cleaning Products	44	41	50	50
Modular Construction	4	2	12	12
<b>Sub-Total Manufacturing</b>	<b>1,916</b>	<b>1,712</b>	<b>2,518</b>	<b>2,259</b>
<b>Services</b>				
Meatcutting	53	51	66	66
Bakery	56	47	60	60
Coffee Roasting	17	13	23	23
Food & Beverage Packaging	250	266	299	299
Metal Signs	34	27	40	40
Printing	74	73	112	99
Dental Lab	61	54	75	70
Digital Services	13	14	18	18
Laundry	495	515	633	565
Optical	219	200	325	325
Construction Services & Facilities Maintenance	1,107	1,022	1,304	1,211
<b>Sub-Total Services</b>	<b>2,379</b>	<b>2,282</b>	<b>2,955</b>	<b>2,776</b>
<b>Agricultural</b>				
Dairy	94	57	88	60
Crops	13	8	45	5
Poultry	30	43	47	57
Egg Production	11	21	30	20
<b>Sub-Total Agricultural</b>	<b>148</b>	<b>129</b>	<b>210</b>	<b>142</b>
<b>Selling and Administration</b>				
Statewide Administrative Support	144	142	234	227
On-Time Delivery	4	7	14	14
Central Office	8	14	58	23
Career Technical Education Programs	190	170	513	303
<b>Sub-Total Selling and Administration</b>	<b>346</b>	<b>333</b>	<b>819</b>	<b>567</b>
<b>Total</b>	<b>4,789</b>	<b>4,456</b>	<b>6,502</b>	<b>5,744</b>

<sup>1</sup> Actuals are based on the average filled assignments for the FY.

<b>Designation of Cash</b> (In Thousands)	FY 2020-21 Audited Actuals	FY 2021-22 Unaudited Actuals	FY 2022-23 Approved Annual Plan	FY 2023-24 Approved Annual Plan
<b>Cash Flows from Operations</b>				
Total Cash Receipts	\$234,719	\$256,513	\$249,976 <sup>1</sup>	\$258,507 <sup>1</sup>
Total Cash Payments	(\$232,680)	(\$256,047)	(\$235,570) <sup>2</sup>	(\$243,905) <sup>2</sup>
<b>Net Cash from Operations</b>	<b>\$2,039</b>	<b>\$465</b>	<b>\$14,406</b>	<b>\$14,602</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Interest Paid	(\$71)	(\$61)	(\$102)	(\$89)
Repayment of SB 84 pension contribution advanced from State	(\$1,172) <sup>3</sup>	(\$1,149)	\$0	\$0
<b>Net Cash Used in Noncapital Financing Activities</b>	<b>(\$1,243)</b>	<b>(\$1,210)</b>	<b>(\$102)</b>	<b>(\$89)</b>
<b>Cash Flows - Capital and Related Financing</b>				
Acquisitions of New Capital Assets	(\$6,591)	(\$9,887)	(\$10,411)	(\$7,214)
Rollover Capital Projects Expensed in Current Year	\$0	\$0	(\$5,098)	(\$3,880)
Proceeds from Sale of Capital Assets	\$1,935	\$252	(\$92)	(\$101)
<b>Net Cash - Capital and Related Financing</b>	<b>(\$4,656)</b>	<b>(\$9,635)</b>	<b>(\$15,601)</b>	<b>(\$11,195)</b>
<b>Cash Flow From Investing Activities</b>				
Interest Received	\$149	\$55	\$82	\$141
<b>Net Cash Flow From Investing Activities</b>	<b>\$149</b>	<b>\$55</b>	<b>\$82</b>	<b>\$141</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>\$34,835</b>	<b>\$31,124</b>	<b>\$45,102<sup>4</sup></b>	<b>\$33,563<sup>4</sup></b>
Change in Cash and Cash Equivalents	(\$3,711)	(\$10,325)	(\$1,215)	\$3,459
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$31,124</b>	<b>\$20,799</b>	<b>\$43,887</b>	<b>\$37,022</b>
<b>Operating Activities Reconciliation</b>				
Revenue	\$237,990	\$246,581	\$249,976	\$258,507
Cost of Goods Sold	(\$191,084)	(\$196,176)	(\$194,744)	(\$202,027)
Selling and Administration	(\$44,452)	(\$51,906)	(\$49,696)	(\$50,346)
Lump-Sum Payouts <sup>5</sup>	(\$1,830)	(\$1,618)	(\$1,623)	(\$2,080)
FEMA - Reimbursement <sup>6</sup>	\$0	(\$425)	\$0	\$0
<b>Operating Income/(Loss)</b>	<b>\$624</b>	<b>(\$3,543)</b>	<b>\$3,913</b>	<b>\$4,054</b>
<b>Non-Operating Revenues/(Expenses)</b>	<b>(\$3,545)</b>	<b>(\$84)</b>	<b>(\$234)</b>	<b>(\$234)</b>
<b>Net Gain/(Loss) [non-GAAP]</b>	<b>(\$2,920)</b>	<b>(\$3,627)</b>	<b>\$3,679</b>	<b>\$3,820</b>
<b>Adjustments</b>				
Depreciation	\$10,280	\$10,052	\$10,615	\$10,733
Other Fees	(\$97)	\$45	(\$122)	(\$185)
Net Effect of Other Adjustments	(\$8,768)	(\$6,089)	\$0	\$0
<b>Net Adjustments</b>	<b>\$1,415</b>	<b>\$4,008</b>	<b>\$10,493</b>	<b>\$10,548</b>
<b>Current Year Adjustments</b>				
Net OPEB	[-\$1,821]	[\$1,941]	\$0	\$0
Net Pension	[\$8,694]	[-\$7,760]	\$0	\$0
Unallocated Workers' Compensation/Personal Leave <sup>7</sup>	[\$5,986]	[\$421]	\$0	\$0
<b>Net Current Year Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Cash Provided by Operations</b>	<b>\$2,039</b>	<b>\$465</b>	<b>\$14,406</b>	<b>\$14,602</b>

<sup>1</sup> Budget figures are estimated Revenues.

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

<sup>3</sup> For FY 2020-21 the SB84 payment has been moved from operating activities to financing activities.

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

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

<sup>6</sup> FEMA was recorded in FY 2019-20. No new FEMA requests in FY 2020-21. In FY 2021-22, \$425k was recorded for FEMA.

<sup>7</sup> Beginning FY 2018-19, Workers' Compensation and Personal Leave are displayed in Current Year Adjustments.

# 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 Carpentry
- 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

## 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
- Meat Cutting
- Support Services

## 8 California Health Care Facility (CHCF)

- Construction Services & Facilities Maintenance

## 9 CSP San Quentin (SQ)

- Construction Services & Facilities Maintenance
- Mattress
- CTE Programs**
- 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
- Crops
- Dental Lab
- Optical
- Support Services
- CTE Programs**
- Pre-Apprentice Carpentry
- Pre-Apprentice Construction Labor
- 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
- Crops
- 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
- Pre-Apprentice Construction Labor

## 26 California Rehabilitation Center (CRC)

- Construction Services & Facilities Maintenance

## 27 California Institution for Women (CIW)

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

## 28 Chuckawalla Valley State Prison (CVSP)

- Construction Services & Facilities Maintenance
- Laundry
- 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

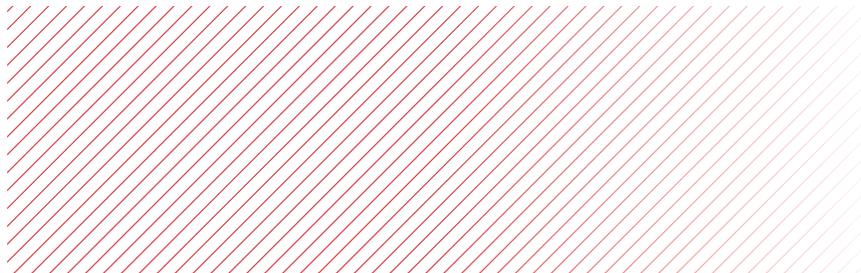


# CALPIA Enterprise, Career Technical Education (CTE), and Joint Venture (JV) Locations





CALIFORNIA PRISON INDUSTRY AUTHORITY  
560 E Natoma Street  
Folsom, CA 95630  
calpia.ca.gov



- CUSTOMER SUPPORT
- REPORT A PROBLEM
- CUSTOMER FEEDBACK
- EXEMPTION REQUEST

