



Policy Number:	5130
Policy Title:	Inventory Management Policy

1.0 Purpose

- 1.1 To provide the Fair Oaks Water District (FOWD) with the general guidance for managing and safeguarding inventory items, resulting in accurate financial reporting and adequate supply to efficiently operate the water system.

2.0 Scope

- 2.1 Inventory items are parts purchased and stored at the District for the installation and maintenance of District infrastructure as described in the District Standard Specifications Manual and shown in the District Standard Drawings. Inventory items are listed in attachment “A”. The inventory list will be updated as necessary, as approved by the Operations Manager.
- 2.2 Inventory items are purchased and stored as non-depreciable items until installed.
- 2.3 Inventory items (listed on attachment “A”) may be charged directly to projects when purchased for:
 - 2.3.1 Projects that are construction in progress.
 - 2.3.2 Meters. Meters will be managed through the billing system. The value will be added to the inventory valuation report at year-end.
 - 2.3.3 AMRs and registers. The value will be added to the inventory valuation report at year-end.
- 2.4 Certain consumable parts and materials are not considered inventory and will be charged directly to the projects, based primarily on initial cost and cost-efficiency of accounting for these items. (Example – low-cost plastic fittings).

3.0 Inventory Valuation

- 3.1 The District will use first-in, first-out (FIFO) method for valuation of inventory in accordance with Generally Accepted Accounting Principles (GAAP).
- 3.2 The valuation of inventories is at acquisition cost.

4.0 Inventory Management

- 4.1 Reconciliation
 - 4.1.1 The District will use an accounting system (general ledger (GL) and inventory subsidiary ledger) to manage inventory items.

4.1.2 Physical Inventory

4.1.2.1 The physical inventory count will be reconciled with the inventory subsidiary ledger.

4.1.2.1.1 The District requires the physical count of all inventory items once a year.

4.1.2.1.2 The District requires the physical count (spot check) of 20 random items at month-end.

4.1.2.1.2.1 A variance of physical count (spot check) of 15% (i.e. 3 items of 20 items) or more will require that a total physical count of inventory take place.

4.1.3 System Inventory

4.1.3.1 The accounting system general ledger and inventory subsidiary ledger will be formally reconciled monthly.

4.1.3.2 The reconciliation process will be completed within five (5) business days after month-end.

4.1.3.3 Month-end is the last day of the calendar month.

5.0 Responsible Persons

5.1 The District Operations Manager will be responsible for implementing and maintaining this policy.

6.0 Control

6.1 Responsible persons will be in charge for maintaining inventory levels.

6.1.1 The minimum level of inventory for items used on a routine basis will not be less than two (2) months of the projected workload.

6.1.2 The maximum level of inventory for items used on a routine basis will not be more than six (6) months of projected workload.

6.2 Responsible persons will be in charge of securing inventory items.

6.3 Responsible persons will be in charge of ensuring inventory items are available in emergency situations.

7.0 Reporting

7.1 An inventory reconciliation report with signatures from the Operations Manager and Finance Manager will be provided to the District General Manager (GM) within five (5) business days of month end.

7.1.1 The written report will include relevant month ending balances from the general ledger and the inventory subsidiary ledger.

- 7.1.2 The report will include any adjustments/journal entries made to reconcile the inventory subsidiary ledger/general ledger with the physical count with written explanation and request for approval.
 - 7.1.2.1 Adjustments/journal entries will be made by the Finance Manager.
- 7.2 The GM will be responsible for reviewing and approving the inventory reconciliation report.
 - 7.2.1 In the event where the inventory report does not reconcile.
 - 7.2.1.1 Responsible persons will provide a report to the GM weekly until GL and inventory is reconcile; or
 - 7.2.1.2 GM will sign-off inventory report showing variance.
 - 7.2.1.2.1 Report will include written explanation of possible reason for the variance.
 - 7.2.1.2.2 Upon request from GM, responsible parties will provide a written explanation of process used to find a variance.
 - 7.2.1.2.3 Report will include any journal entries made to the GL to offset the variance.
 - 7.2.2 GM will provide signature upon approval.
 - 7.2.3 Finance Manager will file the report.

ATTACHMENT A

Item No.	Part No.	Item Description
1	AD07346	3/4" Adapter, CTS Comp x MIP Brass
2	AD10336	1" Adapter, IPS Brass Comp x MIP
3	AD10337	1" Adapter, IPS Brass Comp x FIP
4	AD10346	1" Adapter, CTS Brass Comp x MIP
5	AD10347	1" Adapter, CTS Brass Comp x FIP
6	AD12346	1 1/4" Adapter, CTS Brass Comp x MIP
7	AD12347	1 1/4" Adapter, Female x CTS Comp Brass
8	AD15130	Meter Adapter, 1 1/2" x 1" brass
9	AD15336	1 1/2" Adapter, IPS Brass Comp x MIP
10	AD15337	1 1/2" Adapter, IPS Brass Comp x FIP
11	AD15346	1 1/2" Adapter, CTS Brass Comp x MIP
12	AD15347	1 1/2" Adapter, CTS Brass, Comp x FIP
13	AD201530	2" X 1 1/2" METER ADAPTER
14	AD20336	2" Adapter, IPS Brass Comp x MIP
15	AD20337	2" Adapter, IPS Brass Comp x FIP
16	AD20346	2" Adapter, CTS Brass Comp x MIP
17	AD20347	2" Adapter, CTS Brass Comp x FIP
18	AD21030	Meter Adapter, 1" x 2"
19	AD30770	3" Adapter,DI MJ X FL
20	AD40770	4" Adapter, MJ x FL
21	AD60770	6" Adapter,Cast MJ x FL
22	AD80770	8" Adapter, Cast MJ x FL
23	AD910770	10" Adapter, MJ x FL
24	AD912770	12" Adapter, MJ x FL
25	BH100533	1 x 1/2 Bushing, Brass
26	BH100733	1" x 3/4" Bushing, Brass
27	BH120733	1 1/4" x 3/4" Bushing, Brass
28	BH121033	1 1/4" x 1" Bushing, Brass
29	BH150733	1 1/2" x 3/4" Bushing, Brass
30	BH151033	1 1/2" x 1" Bushing, Brass
31	BH201033	2" x 1" Bushing, Brass
32	BH201533	2" x 1 1/2" Bushing, Brass
33	BH252033	2 1/2" X 2" Bushing Brass
34	BH302033	3" x 2 Bushing, Brass
35	BN1020	1 1/2", 2" & 3" Meters Bolt/nut set
36	BN1040	4" Bolt/Nut set
37	BN1060	6" Bolt/Nut set
38	BN1080	8" Bolt/Nut set
39	BN1100	10" Bolt and Nut set
40	BN2060	Hyd Bolts, Break Away
41	BU6024765	6" x 24" Bury, MJ x FL
42	BU6030765	6" x 30" Bury, MJ x FL
43	BU6030775	6" x 30" Bury, FI X FI
44	BU6036765	6" x 36" Bury, MJ x FL
45	BU6036775	6" x 36" Bury, FL x FL

ATTACHMENT A

Item No.	Part No.	Item Description
46	BU6042765	6" x 42" Bury, MJ x FL
47	BU6048665	6" x 48" Bury, DI MJ
48	BU6048765	6" x 48" Hyd Bury, MJ x Hyd FL
49	BU6048775	6" x 48" Bury, FI x FI
50	BX0522	Box, G-5 Concrete Traffic
51	BX0574	Lid, G-5 Traffic, Cast Iron
52	BX058415	G5 extension, Grade ring 1.5" high cast iron
53	BX1031	Box, 1" Carson, 13-20-12
54	BX1032	Box, B-16 Concrete (12" x 22" id)
55	BX1041	Box extension, 1" Carson, 1220 x 6"
56	BX1061	Lid, 1" Carson, 1320
57	BX1062	B-16 Concrete Lid Recess Hole - Neptune
58	BX1063	Lid, B-16 (61-D) Steel
59	BX1531	Box, 1 1/2" Carson, 13-24-12
60	BX1532	Box, B-30 Concrete (13" x 24" ID)
61	BX1533	1 1/2" Box, B30 size Fiberglass
62	BX1542	Box Extension, B30 h-20 load B1324 x 12"
63	BX1552	Box, B1324 H-20 load B1324 for Blow-offs
64	BX1561	Lid, 1 1/2" Carson, 1324
65	BX1563	Lid, B-30 (61D45) Steel
66	BX1573	Lid, B-30 H20 Steel Traffic
67	BX1576	Lid, B30 H-20 for ARV's B1324-61JH steel ckr plat
68	BX2031	Box, 2" Carson, 17-30-18
69	BX2032	Box, B-36 Concrete (17" 30" id)
70	BX2033	Enclosure, 1"-2" air valves Polyethylene
71	BX2052	Box, B-52 C1730 Concrete Traffic
72	BX2061	Lid, 2" Carson, 1730
73	BX2062	Lid, B-36 Concrete
74	BX2063	Lid, B-36 (61 D70) Steel
75	BX2073	Lid, B-36 (H20) Steel, Traffic
76	CA200032	2" Cap, Brass
77	CA402072	4" Cap x 2" Tap, MJ DI
78	CA602072	6" x 2" Cap, MJ
79	CA800072	8" Cap, Solid MJ
80	CA802072	8" x 2" Cap, MJ IPS Cast
81	CA9122072	12" x 2" Cap, MJ IPS Cast
82	CL401007	4" Clamp, Repair 3.96-4.25 x 7 1/2"
83	CL401010	4" Clamp, Repair, 3.96-4.25 X 10"
84	CL401012	4" Clamp, Repair 3.96-4.25 x 12"
85	CL404007	4" Clamp, Repair, AC ME 4.5 X 7 1/2"
86	CL404112	4" Clamp, Repair 4.45-4.73 X 12"
87	CL405207	4" Clamp, Repair, AC 4.74-5.14 & 4.95-5.35 X 7.5
88	CL405212	4" Clamp, Repair, AC RB 4.74-5.14 x 12"
89	CL405227	4" Clamp, Repair AC 4.95-5.35 x 7.5
90	CL405307	4" Clamp, Repair, AC 5.20-5.60 X 7 1/2"

ATTACHMENT A

Item No.	Part No.	Item Description
91	CL601007	6" Clamp, Repair, 5.95-6.35 x 7.5"
92	CL601010	6" Clamp, Repair, 5.95-6.35 x 10"
93	CL601015	6" Clamp, Repair, 5.95-6.35 x 15"
94	CL603007	6" Clamp, Repair, 6.56-6.96 x 7.5"
95	CL603012	6" Clamp, Repair, AC ME 6.56-6.96 x 10"
96	CL604207	6" Clamp, Repair, AC ME 6.84-7.24 x 7 1/2"
97	CL604215	6" Clamp, Repair 6.84-7.24 x 15"
98	CL605107	6" Clamp, Repair, 7.05-7.45 x 7 1/2"
99	CL605110	6" Clamp, Repair 7.05-7.45 x 10"
100	CL605112	6" Clamp, Repair AC 7.05-7.45 x 12"
101	CL605115	6" Clamp, Repair, 7.05-7.45 x 15"
102	CL801007	8" Clamp, Repair, 7.95-8.35 7 1/2"
103	CL801012	8" Clamp, Repair, 7.95-8.35 x 12 1/2"
104	CL802007	8" Clamp, Repair std 8.54-8.94 x 7"
105	CL802010	8" Clamp, Repair, 8.54-8.94 x 10"
106	CL803007	8" Clamp, Repair, AC ME 8.99-9.39 x 7 1/2"
107	CL803010	8" clamp, repair AC ME 8.99-9.39 x 10" wide
108	CL803012	8" Clamp, Repair, AC ME, 8.99-9.39, 9.0-9.4, 12"
109	CL803015	8" Clamp, Repair 8.99-9.39 x 15"
110	CL805207	8" Clamp, Repair 9.27-9.67 x 7 1/2"
111	CL805212	8" Clamp, Repair, AC RB 9.27-9.67 x 12"
112	CL805215	8" Clamp, Repair, 9.27-9.67 x 15"
113	CL9101007	10" Clamp, Repair, 9.70-10.10 & 9.95-10.35 x 7.5"
114	CL9101010	10" Clamp, Repair, 9.7-10.10 x 10"
115	CL9101012	10" Clamp, Repair, 9.7-10.10 x 12"
116	CL9103007	10" Clamp, Repair 11.04-11.44 x 7.5"
117	CL9103012	10" Clamp, Repair, 11.04-11.46 x 12"
118	CL9103015	10" Clamp, Repair, 11.04-11.46 x 15"
119	CL9104007	10" Clamp, Repair 11.34-11.74 x 7.5"
120	CL9104010	10" Clamp, Repair, 11.35-11.75 & 11.37-11.77 x 10
121	CL9104012	10" Clamp, Repair, AC ME 11.35-11.74 x 12.5"
122	CL9105207	10" Clamp, Repair 11.75-12.15 x 7.5"
123	CL9105307	10" Clamp, Repair, AC RB 11.75-12.15 x 7.5"
124	CL9105310	10" Clamp, Repair 11.75-12.15 x 10"
125	CL9105312	10" Clamp, Repair, 11.75-12.15 x 12"
126	CL9121012	12" Full circle repair Clamp, 12.0-12.4 x 12.5
127	CL9121015	12" Clamp, Repair, 12.0-12.4 x 15"
128	CL9121108	12" Clamp, Repair Odd OD AC 12.4-12.62 x 8"
129	CL9122007	12" Clamp, Repair 12.62-13.02 x 7.5"
130	CL9123007	12" Clamp, Repair C-900 13.10-13.5 x 7.5
131	CL9123012	12" Clamp, Repair, 13.10 -13.50 x 12.5"
132	CL9124207	12" Clamp, Repair, 13.75-14.15 x 7.5"
133	CL9125307	12" Clamp, Repair, AC 14.0-14.40 x 7.5"
134	CL9125315	12" Clamp, Repair, AC RB 14.0-14.4 x 15"
135	CU103150	1" Coupling, IPS Comp x Comp

ATTACHMENT A

Item No.	Part No.	Item Description
136	CU103230	1" Coupling, Brass Th
137	CU103250	1" Coupling, CTS Comp x Comp
138	CU106160	1" Coupling Flex, 2-Bolt
139	CU123230	1 1/4" Coupling, Brass threaded
140	CU123250	1 1/4" Coupling, CTS Comp x Comp
141	CU126160	1 1/4" Coupling, Flex, 2 Bolt
142	CU153150	1 1/2" Coupling, IPS Brass Comp x Comp
143	CU153230	1 1/2" Coupling, Brass Th
144	CU153250	1 1/2" Coupling, CTS Brass Comp x Comp
145	CU156160	1 1/2" Coupling, Flex Steel 2-bolt
146	CU203150	2" Coupling, IPS Brass Comp x Comp
147	CU203230	2" Coupling, Brass Th
148	CU203250	2" Coupling, CTS Brass Comp x Comp
149	CU206160	2" Coupling, Flex, Steel 2-Bolt
150	CU306660	3" Coupling, Flex Steel, 411-350 (3.50)
151	CU401030	4" Coupling, Flex OD Steel x C-900 (old style)
152	CU406300	4" Flex, Coupling quantum transitional 4.46-5.6
153	CU406490	4" Coupling Flex, C-900 OD 4.80 x AC RB OD 5.25
154	CU601030	6" Coupling, Flex OD steel x C-900 (Old Style)
155	CU606300	6" Coupling, Flex Transitional style (fits all pipe)
156	CU801030	8" Coupling, Flex OD steel x C-900 (old style)
157	CU80476	8" MJ X MJ COUPLING/SLEEVE
158	CU806300	8" Flex Coupling, Transitional (fits all pipe)
159	CU806301	8" Coupling, Flex (old style) C-900 x AC
160	CU9106394	10" Flex Coupling, Transitional (fits all pipe)
161	CU912476	12" MJ x MJ COUP/SLEEVE
162	CU9126440	12" Coupling, Flex, C-900 12.71-13.36
163	CU9126450	12" COUPLING, Transitional 12.75-14.21
164	CU9126460	12" Coupling, C-900 x OD steel (old style)
165	EL07934	3/4" 90 Degree Ell, Brass Street
166	EL10433	1" 45 Degree Ell, Brass
167	EL10434	1" 45 Degree Ell, Brass, Street
168	EL109325	1" Elbow, 90 degree CTS Comp x CTS Comp
169	EL10933	1" 90 Degree Ell, Brass
170	EL10934	1" 90 Degree Ell, Brass Street
171	EL109346	1" Elbow, 90 degree MIP x CTS Comp
172	EL12933	1 1/4" 90 Degree Ell, Brass
173	EL15433	1 1/2" 45 Degree Ell, Brass
174	EL15434	1 1/2" 45 Degree Ell, Brass Street
175	EL15933	1 1/2" 90 Degree Ell, Brass
176	EL15934	1 1/2" 90 Degree Ell, Brass Street
177	EL20433	2" 45 Degree Ell, Brass
178	EL20434	2" 45 Degree Ell, Brass Street
179	EL20933	2" 90 Degree Ell, Brass
180	EL20934	2" 90 Degree Ell, Brass Street

ATTACHMENT A

Item No.	Part No.	Item Description
181	EL30975	3" 90 Degree Ell DI FL
182	EL30977	3" 90 degree Ell, DI FL x MJ
183	EL40475	4" 45 Degree Ell, FL
184	EL40476	4" 45 MJ X MJ
185	EL40975	4" 90 Degree, Ell FL x FL
186	EL40976	4" 90 Degree Ell, DI MJ
187	EL40977	4" 90 Degree Ell, MJ x FL
188	EL60175	6" ELBOW, 11 1/4" DI FL
189	EL60176	6" 11 1/4 Degree Ell, DI MJ
190	EL60275	6" 22 1/2 Degree Ell, FL x FL
191	EL60276	6" 22 1/2 Degree Ell, Cast, MJ
192	EL60277	6" Elbow, 22-1/2" DI MJ x FL
193	EL60475	6" 45 Degree Ell, FL
194	EL60476	6" 45 Degree Ell, MJ
195	EL60477	6" 45 Degree Ell, MJ x FL
196	EL60975	6" 90 Degree Ell, DI FL
197	EL60976	6" 90 Degree Ell, MJ
198	EL60977	6" 90 Degree Ell, MJ x FL
199	EL80175	8" 11 1/4 Degree Ell, FL
200	EL80176	8" 11 1/4 Degree Ell, MJ
201	EL80275	8" 22 1/2 Degree, Ell, FL
202	EL80276	8" 22 1/2 Degree Ell, MJ
203	EL80475	8" 45 Degree Ell, FL
204	EL80476	8" 45 Degree Ell, MJ
205	EL80477	8" 45 Degree Ell, MJ x FL
206	EL80975	8" 90 Degree Ell, FL
207	EL80976	8" 90 Degree Ell, MJ
208	EL80977	8" 90 Degree Ell, MJ x FL
209	EL910476	10" 45 Degree Ell, MJ
210	EL910477	10" 90 Degree Ell, DI MJ x FL
211	EL910975	10" 90 Degree Ell, FL
212	EL912176	12" 11 1/4 Degree Ell, MJ
213	EL912275	12" 22 1/2 Degree Ell, FL
214	EL912276	12" 22 1/2 Degree Ell, MJ
215	EL912475	12" 45 Degree Ell, FL
216	EL912476	12" 45 Degree Ell, MJ
217	EL912477	12" 45 Degree Ell, MJ x FL
218	EL912976	12" 90 Degree Ell, MJ
219	EL912977	12" 90 Degree Ell, DI MJ x FL
220	FL032055	3" Flange x 3" Tap
221	FL040051	4" Flange Blind
222	FL040251	4" Flange x 2" Tap, DI, Blind
223	FL060250	6" Flange x 2" Tap
224	FL080051	8" Flange, Blind, Steel Plate
225	FL100051	10" blind flange, DI

ATTACHMENT A

Item No.	Part No.	Item Description
226	FL120051	12" Flange, Blind Steel
227	FL40051	4" Flange, Blind
228	FL600051	6" Flange, Blind #125
229	GA035	3" Gasket FL black ribbed
230	GA045	4" Gasket, FL
231	GA065	6" Gasket, FL
232	GA066	6" Gasket, Hyd Fl
233	GA085	8" Gasket, Rubber FL
234	GA105	10" Gasket, FL
235	GA125	12" Gasket, FL
236	GA1285	12" Gasket FL, Black ribbed 1/8" thick
237	HY960	Hydrant, 960 white
238	MK3010	3" Accessory kit for MJ
239	MK3070	3" Mega lug kit for MJ
240	MK4010	4" Accessory Kit,
241	MK4060	4" Mega Lug, DI
242	MK4070	4" MegaLug kit, C-900
243	MK6010	6" Accessory Kit, MJ
244	MK6060	6" Megalug kit, MJ DI
245	MK6061	6" Gripper Ring, DI
246	MK6070	6" Megalug kit, MJ C-900
247	MK8010	8" Accessory kit, MJ
248	MK80101	8" Accessory Kit, MJ Sleeve CL53
249	MK8060	8" Megalug kit, MJ DI
250	MK8070	8" Mega Lug C-900
251	MK91010	10" Accessory kit for MJ
252	MK91060	10" Megalug kit, DI
253	MK91070	10" Mega Lug Kit, C-900
254	MK91071	10" Gripper ring kit, DI
255	MK91210	12" Accessory kit, MJ
256	MK91260	12" Megalug kit, DI
257	MK91270	12" Megalug for C-900
258	MK91410	14" Accessory kit,
259	MT002061	AMR Pt Pad, Neptune R900 V3 Pit MIU 6ft
260	MT0510	5/8" Register for Neptune Meter
261	MT0710	3/4" Register for Neptune Meter
262	MT0721	3/4" Meter, Sensus SR2, MR Cu. Ft.
263	MT10011	10" Meter, Neptune, Protectus
264	MT1010	1" Register, Neptune
265	MT1011	1" Meter, Neptune, TR/Cu Ft
266	MT1020	1" Register for Sensus Meter
267	MT10900I	1" Neptune Smart Register
268	MT1510	1 1/2" Register, Neptune
269	MT1511	1 1/2" Meter, Neptune Compound TR/Cu Ft
270	MT1520	1 1/2" Register, Sensus Meter

ATTACHMENT A

Item No.	Part No.	Item Description
271	MT15900I	1 1/2" Neptune Smart Register
272	MT2010	2" Register, Neptune T-10
273	MT2011	2" Meter, Neptune Compound TR/Cu Ft
274	MT2020	2" Register, Sensus Meter
275	MT20900I	2" Neptune Smart Register
276	MT3010	3" Register for Neptune Meter
277	MT3011	3" Meter, Neptune, Tru Flo, Compound
278	MT3012	3" Meter, Neptune Compound TR/Cu Ft
279	MT4010	4" Register for Neptune Meter
280	MT40900I	4" Neptune Smart Register
281	MT6010	6" Register for Neptune Meter
282	MT8010	8" Register for Neptune
283	MT8012	8" Neptune, Compound
284	MT8013	8" Neptune, Turbine
285	MT80130	8" Neptune Register
286	NI050003	1/2" Nipple, Close Brass
287	NI070003	3/4" Nipple, Close, Brass
288	NI100003	1" Nipple, Close, Brass
289	NI100403	1" x 4" Nipple, Brass
290	NI100603	1" x 6" Nipple, Brass
291	NI101203	1" x 12" Nipple, Brass
292	NI120603	1 1/4" x 6" Nipple, Brass
293	NI150003	1 1/2" Nipple, Close, Brass
294	NI150403	1 1/2" x 4" Nipple, Brass
295	NI150603	1 1/2" x 6" Nipple, Brass
296	NI151203	1 1/2" x 12" Nipple, Brass
297	NI151223	1 1/2" x 12" Nipple, Brass
298	NI153623	1 1/2" x 36" Nipple, Brass
299	NI200403	2" x 4" Nipple, Brass
300	NI200603	2" x 6" Nipple, Brass
301	NI201203	2" x 12" Nipple, Brass
302	NI201803	2"x18" Brass Nipple
303	NI202403	2"x24" Brass Nipple
304	NI300003	3" Nipple, Close, Brass
305	NI400003	4" Nipple, Close Brass
306	PI07371	3/4" Pipe, Copper, Rolled "K"
307	PI10371	1" Pipe, Copper, Rolled "K"
308	PI10371-C	Pipe, Rolled, "k" Copper Coated
309	PI10372	1" Pipe, Copper, Rigid "K"
310	PI12372	1 1/4" Pipe, Copper, Rigid "K"
311	PI15371	1 1/2" Pipe, Copper Rolled "K"
312	PI15372	1 1/2" Pipe, Copper, Rigid "K"
313	PI20371	2" Pipe, Copper, Rolled "K"
314	PI20372	2" Pipe, Copper, Rigid "K"
315	PI30950	3" Pipe, DI CL50

ATTACHMENT A

Item No.	Part No.	Item Description
316	PI40403	4" Pipe, DI
317	PI40730	4" Pipe, C-900 CI 150
318	PI60610	6" Pipe, Ductile Iron, CL50
319	PI60620	6" Pipe, Ductile Iron, CL-53
320	PI60730	6" Pipe, C-900 CL150
321	PI80610	8" Pipe, DI CL (18' Section)
322	PI80620	8" Pipe, DI CL 53
323	PI80730	8" Pipe, C-900 CL150
324	PI80740	8" Pipe, C-900 CL200
325	PI80800	8" Pipe, Riser Sch 40
326	PI910610	10" Pipe, DI CL50
327	PI910730	10" Pipe C-900
328	PI912611	12" Pipe DI
329	PI912730	12" Pipe, C-900
330	PI912740	12" Pipe, C-900 CL200
331	PI914700	14" Pipe, C900 DR-25, Drain
332	PI924610	24" Pipe, DI CL50
333	PI930610	30" Pipe, DI CL150
334	PL1033	1" Plug, Brass
335	PL1533	1 1/2" Plug, Brass
336	PL2033	2" Plug, Brass
337	RE100733	1" x 3/4" Reducer, Bell, Brass
338	RE121033	1 1/4" x 1" Reducer, Bell, Brass
339	RE151033	1 1/2" x 1" Reducer, Bell, Brass
340	RE151233	1 1/2" x 1 1/4" Reducer, Bell, Brass
341	RE201033	2" x 1" Reducer, Bell, Brass
342	RE201233	2" x 1 1/4" Reducer, Bell, Brass
343	RE201533	2" x 1 1/2" Reducer, Bell, Brass
344	RE403075	4" x 3" Reducer, DI FL x FL
345	RE604075	6" x 4" Reducer, FL
346	RE604076	6" x 4" Reducer, MJ
347	RE604077	6 X 4 REDUCER, DI MJ X FL
348	RE804075	8" x 4" Reducer, Fl
349	RE804077	8" x 4" Reducer, DI MJ x FL
350	RE806075	8" x 6" Reducer, FL
351	RE806076	8" x 6" Reducer, MJ
352	RE806077	8" x 6" Reducer, MJ x FL
353	RE806078	8" x 6" Reducer Fl x MJ
354	RE9106075	10" x 6" Reducer, FL
355	RE9108075	10" x 8" Reducer, Cast FL
356	RE9121075	12" x 10" Reducer, Cast FL
357	RE9126075	12" x 6" Reducer, FL
358	RE9128075	12" x 8" Reducer, FL
359	RE9128076	12" x 8" Reducer, MJ
360	RE9128078	12" x 8" Reducer, FL x MJ

ATTACHMENT A

Item No.	Part No.	Item Description
361	RE91291076	12" x 10" Reducer, DI MJ
362	SA04110	4" OD-Std x 1" IPS Saddle, Dble Iron
363	SA04115	4" OD-Std x 1 1/2" Saddle, Dbl Iron
364	SA04120	4" OD-Std x 2" Saddle, Dble Iron
365	SA04310	4" C-900 x 1" Saddle, Bronze
366	SA04320	4" C-900 x 2" Saddle, Bronze
367	SA04410	4" AC x 1" IPS Saddle, Bronze
368	SA04415	4" AC x 1 1/2" IPS Saddle, Dbl Bronze
369	SA04420	4" AC x 2" IPS Saddle, Dble Bronze
370	SA06110	6" OD x 1" IPS Saddle, Dble Iron 6" OD-6" Std
371	SA06115	6" OD x 1 1/2" IPS Saddle, Dbl Iron, 6" OD-6" Std
372	SA06120	6" OD x 2" IPS Saddle, Dble, Iron, 6" OD-6" Std
373	SA06210	6" PVC x 1" IPS Saddle, Bronze
374	SA06310	6" C-900 x 1" IPS Saddle, Bronze
375	SA06315	6" C-900 x 1 1/2" IPS Saddle, Bronze
376	SA06320	6" C-900 x 2" IPS Saddle, Bronze
377	SA06410	6" AC x 1" IPS Saddle, Dble, Bronze
378	SA06415	6" AC x 1 1/2" IPS Saddle, Dble Bronze
379	SA06420	6" AC x 2" IPS Saddle, Dble Bronze
380	SA08110	8" OD x 1" IPS Saddle, Dble Iron
381	SA08115	8" OD x 1 1/2" IPS Saddle, Dble Iron, 8" OD-8" St
382	SA08120	8" OD x 2" IPS Saddle, Dble Iron, 8" OD-8" Std
383	SA08310	8" C-900 x 1" IPS Saddle, Bronze
384	SA08315	8" C-900 x 1 1/2" IPS Saddle, Bronze
385	SA08320	8" C-900 x 2" IPS Saddle, Bronze
386	SA08410	8" AC x 1" IPS Saddle, Dble Bronze
387	SA08415	8" AC x 1 1/2" IPS Saddle, Dble Bronze
388	SA08420	8" AC x 2" IPS Saddle, Dble Bronze
389	SA10110	10" OD x 1" IPS Saddle, Dble Iron
390	SA10115	10" OD x 1 1/2" IPS Saddle, Dble Iron
391	SA10120	10" OD x 2" IPS Saddle, Dble Iron
392	SA10310	10" C-900 x 1" IPS Saddle, Bronze
393	SA10315	10" C 900 x 1 1/2" IPS Saddle, Bronze
394	SA10320	10" C 900 x 2" IPS Saddle, Bronze
395	SA10410	10" AC x 1" IPS Saddle, Dbl Bronze
396	SA10415	10" AC x 1 1/2" IPS Saddle, Dble Brass
397	SA10420	10" AC X 2" IPS Saddle, Dble Bronze
398	SA12110	12" OD x 1" IPS Saddle, Dble Iron
399	SA12115	12" OD x 1 1/2" IPS Saddle, Dbl Iron
400	SA12120	12" OD x 2" IPS Saddle, Dbl Iron
401	SA12310	12" C-900 x 1" IPS Saddle, Bronze
402	SA12315	12" C-900 x 1 1/2" IPS Saddle, Bronze
403	SA12320	12" C-900 x 2" IPS Saddle, Bronze
404	SA12410	12" AC x 1" IPS Saddle, Dbl Bronze
405	SA12415	12" AC x 1 1/2" IPS Saddle, Dbl Bronze

ATTACHMENT A

Item No.	Part No.	Item Description
406	SA12420	12" AC x 2" IPS Saddle, Dbl Bronze
407	SA14120	14" SADDLE, OD X 2" IP
408	SP03065	3" X 6" Spool, DI FL
409	SP03085	3" x 8" Spool, DI FL
410	SP03185	3" x 18" Spool, DI FL
411	SP03245	3" x 24" Spool FL
412	SP04125	4" x 12" Spool FL
413	SP04185	4" x 18" Spool, DI FL
414	SP04245	4" x 24" Spool, FL
415	SP04365	4" x 36" Spool FL
416	SP04485	4" x 48" Spool, FL
417	SP04488	4" x 48" Spool, DI FL x PE
418	SP04605	4" x 60" Spool, DI FL
419	SP047525	4" x 72" Spool DI FL
420	SP04845	4" x 84" Spool, DI FL
421	SP060666	6" x 6" Spool, FI x FI
422	SP0610225	6" x 120" Spool, DI FL x FL
423	SP06125	6" x 12" Spool DI FL
424	SP061266	6" x 12" Spool, hyd FL x hyd FL
425	SP061286	6" x 12" Spool, FL x Hyd FL
426	SP061866	6" x 18" Spool, Hyd FL x Hyd FL
427	SP06245	6" x 24" Spool, FL
428	SP062466	6" X 24" Spool Hyd FI x Hyd FI
429	SP062486	6" x 24" Spool, FI x HYD FI
430	SP06305	6" x 30" Spool, DI FL
431	SP063066	6" x 30" Spool, DI Hyd FL x Hyd FL
432	SP06365	6" x 36" Spool, FL
433	SP063686	6" x 36" Spool, FI x Hyd FI
434	SP06485	6" X 48" Spool, DI FL
435	SP067225	6" x 72" Spool, DI FL X FL
436	SP08065	8" x 06" Spool, FI
437	SP08125	8" x 12" Spool, FI
438	SP08185	8" x 18" Spool, FI
439	SP08365	8" x 36" Spool, FL
440	SP08485	8" x 48" Spool, DI FI
441	SP08605	8" x 60" Spool, DI FL
442	SP10065	10" x 06" Spool, FL
443	SP10185	10" x 18" Spool, DI FL
444	SP10245	10" x 24" Spool, DI FL
445	SP12185	12" x 18" Spool, DI
446	SP12485	12" x 48" Spool FL
447	TE100033	1" Tee, Brass
448	TE150033	1 1/2" Tee, Brass
449	TE200033	2" Tee, Brass
450	TE600075	6" Tee, FL

ATTACHMENT A

Item No.	Part No.	Item Description
451	TE600076	6" Tee MJ
452	TE600077	6" Tee, MJ x FL
453	TE600078	6" Tee, MJ x Hyd FL
454	TE800075	8" Tee, FL
455	TE800076	8" Tee, MJ
456	TE800077	8" Tee, MJ x FL
457	TE800477	8" x 4" Tee, MJ x FL
458	TE800675	8" x 6" Tee, FL
459	TE800677	8" x 6" Tee, MJ x FL
460	TE804075	8" X 4" Tee, DI FLG
461	TE804076	8" x 4" Tee, DI MJ
462	TE806077	8" x 6" Tee, MJ x FL
463	TE9106077	10" x 10" x 6" Tee, MJ X FL
464	TE9108075	10" x 8" Tee, DI FL
465	TE9108077	10" x 8" Tee, MJ x FL
466	TE9120075	12" Tee, FL
467	TE9120077	12" Tee, MJ x FL
468	TE9121075	12" x 10" Tee, DI FL
469	TE9121077	12" x 10" Tee, DI MJ x FL
470	TE9124075	12" x 4" Tee, DI FL
471	TE9126075	12" X 6" Tee, DI FL
472	TE9126077	12" x 6" Tee, DI MJ x FL
473	TE9128075	12" x 8" Tee, FL
474	TE9128076	12" x 8" Tee, MJ
475	TE9128077	12" x 8" Tee, MJ x FL
476	UN103	1" Union, Brass
477	UN105	1" Union, Dielectric
478	UN107	1" METER NUT BY MIP
479	UN153	1 1/2" Union, Brass
480	UN155	1 1/2" Union, Dielectric
481	UN203	2" Union, Brass
482	UN205	2" Union, Dielectric
483	VA1000112	1" Corp Stop, MIP x FIP
484	VA1000113	1" Corp Stop, MIP x IPS Comp
485	VA1000114	1" Corp Stop, MIP x CTS Comp
486	VA1000212	1" Valve, Ball Bronze 1/4 turn W/handle
487	VA1000222	1" Valve, Ball, FIP x FIP
488	VA1000223	1" Valve, Ball, IPS Comp x FIP
489	VA1000800	1" Air & Vacuum Valve, Apco (143) or Crispin U-10
490	VA1012322	1" x 12" Setter, Ball/Check, FIP/FIP
491	VA1018322	1" x 18" Setter, Ball/Check, FIP/FIP
492	VA10937	1" Angle Meter Stop (CTS Comp. X 90* Meter Nut)
493	VA1500112	1 1/2" Corp Stop, MIP x FIP
494	VA1500222	1 1/2" Valve, Ball, FIP x FIP
495	VA1512322	1 1/2" x 12" Setter, Ball/Check, FIP/FIP

ATTACHMENT A

Item No.	Part No.	Item Description
496	VA1518322	1 1/2" x 18" Setter, Ball/Check, FIP/FIP
497	VA2000112	2" Corp Stop, MIP x FIP
498	VA2000212	2" Valve, Ball bronze W/1/4 turn handle
499	VA2000222	2" Valve, Ball, FIP x FIP
500	VA2000800	2" Valve, Combination Air & Vacuum, Crispin U-20
501	VA2012322	2" x 12" Setter, Ball/Check, FIP/FIP
502	VA2018322	2" x 18" Setter, Ball/Check, FIP/FIP
503	VA3000422	3" Valve, Gate Brass, TBE
504	VA3000950	3" Valve, RW FL open left only
505	VA4000422	4" Valve, gate TBE red & white #206
506	VA4000470	4" Valve, Gate MJ x FL
507	VA4000950	4" Valve, Rs Wdg FL
508	VA4000960	4" Valve, Rs Wdg, MJ
509	VA4000970	4" Valve, Rs Wdg, MJ x FL
510	VA5132	1" FIP x 1" Meter Nut Angle Dual Check Valve
511	VA5175	1 1/2" FIP x Meter Flange Angle Meter Stop
512	VA5185	1 1/2" Valve, Angle Dual Check, FIP x Meter Flang
513	VA5215	2" Valve, Angle Meter Stop, FIP x Meter Flange
514	VA5225	2" FIP x Meter Flange Angle Check Valve
515	VA6000950	6" Valve, Rs Wdg, FL
516	VA6000960	6" Valve, Rs Wdg, MJ
517	VA6000970	6" Valve, Rs Wdg, MJ x FL
518	VA8000950	8" Valve, Rs Wdg, FL
519	VA8000960	8" Valve, Rs Wdg, MJ
520	VA8000970	8" Valve, Rs Wdg, MJ x FL
521	VA91000950	10" Valve, Rs Wdg, FL
522	VA91000960	10" Valve, Rs Wdg, MJ
523	VA91000970	10" Valve, Res Wedge MJ x FL
524	VA91200550	12" Valve, Butterfly, FL
525	VA91200950	12" Valve, Res Wedge, FL
526	VA91200960	12" Valve, RW MJ
527	VA91200970	12" Valve, Res Wedge MJ x FL
528	WI1030	1" Wye Strainer, Brass W/3/4" tap
529	WI1530	1 1/2" Wye Strainer, Bronze 1" tap
530	WI5405	Wire, Copper Rolled Tracer, Insulated
531	WI5410	1" "Y" Strainer