

Exhibit B – Entities Not Subject to Allocation or Distribution Under the Agreement

The agencies who share in the affected tax rate area, 007-000, but are not subject to this tax sharing agreement are as follows:

Entity – TRA 007-000
Aviation
Air Pollution
Yreka: City
Yreka Union: Elem. School
Yreka Union: High School
Siskiyou JT(45,47): Comm. College
Shasta Valley: Cemetery
Siskiyou Co. Water Conserv. Flood Control
School Services:
Admin Spec Bldg
School Equalization
Physically Handicap
Physically Handicap Tuition
Modoc Special Education
Yreka Areawide