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File No: 19/44

April 12, 2018

Community First National Bank  
215 S. Seth Child Road  
Manhattan, KS 66502

Re: Master Equipment Lease Purchase Agreement dated May 1, 2018 between  
Community First National Bank as Lessor and the Fresno County Fire Protection  
District as Lessee

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Ladies and Gentlemen:

This office serves as District Counsel for the Fresno County Fire Protection District (the "District"), a special district duly organized and existing under the California Fire Protection District Law of 1987 (Cal. Health and Safety Code section 13800 *et seq.*, the "Act"), and have acted as such in connection with the delivery by the District of the Master Equipment Lease Purchase Agreement dated May 1, 2018 (the "Agreement") between Community First National Bank as Lessor (the "Lessor") and the District as Lessee, and related documents (collectively the "Lease Documents").

We have examined the following: (a) the executed counterpart of the Agreement and Schedule of Equipment No. 1, dated May 1, 2018, the Escrow Agreement dates as of May 1, 2018, and other related Lease Documents, which provides for the lease with option to purchase by the Lessee of certain property listed in the Schedule (the "Equipment"); and, (b) the executed counterpart of the ordinances or resolutions of Lessee which, among other things, authorizes Lessee to execute the Agreement; and, (c) such other opinions, documents and matters of law as we deem necessary in connection with the following opinion. As to questions of fact material to our opinion, we have relied on representations of the District contained in the Lease Documents and in certified proceedings and other certifications of public officials and others furnished to us, without undertaking to verify the same by independent investigation.

We have assumed the genuineness of all signatures and documents submitted as originals, that all copies submitted to us conform to the originals, the legal capacity of all natural persons, and as to documents executed by entities other than the District, that each such entity has complied with any applicable requirement and had the power to enter into and perform its

obligations under such documents, and that such documents have been duly authorized, executed and delivered by, and are binding upon and enforceable against, such entities.

We assume that Lessor is a financial institution exempt from any applicable usury law. We further assume that Lessor knows of no agreements, understandings or negotiations between the parties not set forth in the Lease Documents that would modify the terms or rights and obligations of the parties thereunder.

We have made no examination of, and express no opinion as to, title to any collateral or as to the priority of any liens or security interests created by the Lease Documents. We express no opinion as to the laws of any jurisdiction other than California and the United States.

Based upon the foregoing, we are of the opinion that, under existing applicable law:

1. The Lessee's true and correct name is the Fresno County Fire Protection District.
2. The District is an autonomous independent special district organized and validly existing under the Constitution and the laws of the State of California and the Act and has full power and authority to execute, deliver and perform its obligations under the Lease Documents, to own its property and to carry on its business in the manner currently conducted.
3. The Lease Documents have been duly authorized by all necessary action on the part of the District and have been duly executed and delivered by the District.
4. The authorization, approval and execution of the Agreement and all other proceedings of Lessee relating to the transactions contemplated thereby have been performed in accordance with all open meeting laws, public bidding laws and all other applicable state or federal laws.
5. To our knowledge, there is no proceeding pending or threatened in any court or before any governmental authority or arbitration board or tribunal that, if adversely determined, would adversely affect the transactions contemplated by the Agreement or the security interest of Lessor or its assigns, as the case may be, in the Equipment.
6. The signatures of the Lessee which appear on the Agreement are true and genuine; we know said individuals and know them to hold the offices set forth below their names.
7. No further approval, consent or withholding of objection is required from any federal, state or local governmental authority with respect to the entering into or performance by the Lessee of the Agreement and the transaction contemplated thereby.
8. The Equipment leased pursuant to the Agreement constitutes personal property and when subjected to use by Lessee will not be or become fixtures under applicable law.

9. The Lessee is a political subdivision within the meaning of Section 103 of the Internal Revenue Code of 1986 as amended and the related regulations and rulings.

10. The leasing of the Equipment pursuant to the Agreement is exempt from all sales and use taxes against either the Lessor or the Lessee during the Agreement term pursuant to the Agreement and the Equipment will be exempt from all state and local personal property or other ad valorem taxes.

All capitalized terms herein shall have the same meanings as in the Agreement unless otherwise provided herein.

Use of the words "known," "known to us," or similar phrase indicates that in the course of our representation of the District no information that would give us current actual knowledge of the inaccuracy of such statement has come to the attention of the attorneys in this firm who have rendered legal services in connection with this transaction. We have not made any independent investigation to determine the accuracy of such statement, except as expressly described herein. No inference as to our knowledge of any matters bearing on the accuracy of such statement should be drawn from the fact of our representation of the District in other matters in which such attorneys are not involved.

This opinion is solely for your benefit in connection with the transaction covered by the first paragraph of this opinion and may not be relied upon, used, circulated, quoted or referred to, nor any copies hereof be delivered to, any other person without the prior written approval of this office.

Very truly yours,

A handwritten signature in black ink, appearing to read "William D. Ross", written in a cursive style.

William D. Ross

WDR:KAB