

## Memorandum of Understanding for Cordelia Lutheran Church

### 1. Purpose

This Memorandum of Understanding (MOU) is intended to develop a framework for preserving Cordelia Lutheran Church for future generations as a Lutheran Heritage Site. It is a general guide to foster cooperation between the respective parties and allow the necessary flexibility in activities to maintain Cordelia Lutheran Church as a Heritage Site. It defines the roles and obligations of the parties in preserving this historic landmark.

A Lutheran Heritage Site is defined, for the purposes of this MOU, as a non-commercial place to remember days of old and consider generations of the past. A Heritage Site reflects interest in theology, history and genealogy where activities fit requirements for non-profit property tax exemption.

Cordelia Lutheran Church is defined for the purposes of this MOU as the buildings, graves and land (37 acres) associated with the 1501 Danielson Road property in Genesee, Idaho.

### 2. Parties to the agreement

Friends of Cordelia Lutheran Church Inc.  
Emmanuel Lutheran Church.

### 3. Roles and Obligations of the Parties

Friends of Cordelia Lutheran Church Inc

- a) All restoration, maintenance, replacement and rental/use of Cordelia Lutheran Church.
- b) Land administration including cemetery and rental of the 35 acres of farm ground, including taxes.
- c) Use of the income on the 35 acre farm ground parcel, and from the rental/use of Cordelia Lutheran Church, without congregational or council approval of funds donated to Friends of Cordelia, as long as those funds are used to enhance Cordelia Lutheran Church or preserve its history.
- d) Local, county and state fees, forms and permits required for Cordelia Lutheran Church and Friends of Cordelia activities.
- e) Development and promotion of Cordelia Lutheran Church as a Lutheran Heritage Site.
- f) Annual accounting of Friends of Cordelia Lutheran Church Inc. funds to Emmanuel Lutheran Treasurer.

Emmanuel Lutheran Church

- a) Insurance covering Cordelia buildings, land and activities of Friends of Cordelia Lutheran Church Inc.
- b) Transfer of funds designated for Cordelia Lutheran Church to Friends of Cordelia Lutheran Church Inc.
- c) Maintaining a clear land title for the Cordelia properties without encumbrances.
- d) Provisional documentation that ensures Cordelia Church will always be a Heritage Site.

4. Costs and Charges

Each party will be responsible for their own costs under their obligations. It is anticipated that services provided by all parties to each other will be without charge.

5. Publicity

All parties will endeavor to raise awareness of Lutheran Heritage through highlighting historic Cordelia Lutheran Church.

6. Review

If County, State or Federal legislation requires this document to be reviewed, all parties will commit to doing so at the earliest opportunity.

7. Obligation for Securing Cordelia Lutheran Church's Legacy

a) If Emmanuel Lutheran Church organization ceases to exist or merges with another entity, Cordelia Lutheran Church property titles and other documents pertaining to the properties will be conveyed to Friends of Cordelia Lutheran Church Inc.

b) If Friends of Cordelia Lutheran Church Inc. ceases to exist the remaining assets of the organization plus the care and maintenance of the buildings and cemetery, land administration (leases and taxes) will be transferred to Emmanuel Lutheran Church or its successor.

8. Signatories

Emmanuel Lutheran Church

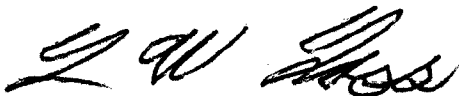


Kas Dumroese, President

6/9/13

Date

Friends of Cordelia Lutheran Church Inc.



Lawrence W. Lass, President

6/9/13

Date