

# Strategy Resolution (FIRST Tech Challenge Leagues)

Orlando Robotics Foundation, Inc.

This document is a resolution outlining the strategy of Orlando Robotics Foundation, Inc. (the "Corporation") and its relationship to FIRST Tech Challenge leagues.

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## Article 1: Definitions

(a) For Inspiration and Recognition of Science and Technology (FIRST) is a nonprofit organization with a mission to inspire young people to be science and technology leaders and innovators, by engaging them in exciting mentor-based programs that build science, engineering, and technology skills, that inspire innovation, and that foster well-rounded life capabilities including self-confidence, communication, and leadership.

(b) FIRST Tech Challenge is one of several programs created by FIRST in which teams (up to 15 team members, grades 7–12) are challenged to design, build, program, and operate robots to compete in a head-to-head challenge in an alliance format.

(c) Florida FIRST Tech Challenge, or the Florida Region of the FIRST Tech Challenge program, is a subsidiary of the FIRST Tech Challenge program, led by a Program Delivery Partner, that oversees the operation of FIRST Tech Challenge events in the state of Florida.

(d) Florida FIRST Tech Challenge Leagues are groups of volunteers identified by the Florida FIRST Tech Challenge Program Delivery Partner who oversee the operation of FIRST Tech Challenge events in a prescribed geographical region within Florida. Leagues have a hierarchy that includes a leadership committee, led by a volunteer League Chair and several other volunteer Officers.

(e) Florida FIRST Tech Challenge League Teams are teams, as defined by the FIRST Tech Challenge program, that reside in the geographical area prescribed to a particular league, and act as members of that league through their payment of league fees and attendance of league events.

(f) League fees are optional fees charged by leagues to league teams as a condition of membership in the league and attendance at league events.

(g) League events are events, often in the form of tournaments, which are attended by league teams for educational purposes.

## Article 2: Relationship

Insofar as the goals of FIRST align with the goals of the Corporation, and insofar as league events further the charitable and educational purposes of the Corporation, it is the intention of the Corporation to support FIRST Tech Challenge leagues.

### 2.1 Manner of Assistance

Specifically, the Corporation intends to provide accounting for league funds. This includes:

- (a) Providing a bank account for the keeping of funds for the league
- (b) Accepting league fees from league teams, in the form of checks, and potentially other methods of payment, as long as the league fees are for tax-exempt activities as defined by section 509(a)(2) of the federal tax code.
- (c) Accepting gifts and grants from individuals and organizations who wish to support the tax-exempt activities of the league
- (c) Facilitating reimbursement of reasonable expenses for tax-exempt activities performed by the league
- (d) Providing regular updates to the league leadership committee and league teams regarding the financial status of the league
- (e) Advising the league on financial matters

### 2.2 Restrictions

The assistance of the Corporation is limited to activities which align with the Corporation's purpose, provisions of the Articles of Incorporation, the Bylaws, and all policies and resolutions adopted by the Board. No support may be given in a way, or for such activities, that may affect the Corporation's tax-exempt status or violate any laws or regulations regarding the operation of the Corporation.

### 2.3 Overhead Expenses

To assist the Corporation with its ongoing expenses, and in recognition of the benefit provided by the Corporation to the league, the Corporation may negotiate for a reasonable portion of the league's receipts to be used for operating expenses. These expenses include, but are not limited to, the cost of administrative filings, the cost of insurance, and other expenses incurred in the normal operation of the Corporation.

### 2.4 Severance

This relationship may be severed by a majority vote of the Board of the Corporation, or by a majority vote of the league leadership committee. The Corporation should grant the funds it holds for the league to a qualifying organization identified by the league leadership committee to serve a similar purpose in the future. Qualifying organizations are those to which the Corporation may grant funds under the relevant laws and regulations governing the operation of the Corporation.

### 2.5 Dissolution

In the event of dissolution of the Corporation, the Board should include in its dissolution plan the disbursement of league funds to a qualifying organization identified by the league leadership committee to serve a similar purpose in the future. Qualifying organizations are those to which the Corporation may grant funds under the relevant laws and regulations governing the operation of the Corporation.

In the event of dissolution of the league by FIRST or Florida FIRST Tech Challenge, funds held by the Corporation for the league should first be offered to a qualifying organization identified by Florida FIRST Tech Challenge, or otherwise absorbed by the Corporation.

## Article 3: Limits

As described in Article 2, the relationship between the Corporation and leagues is financial in nature. Specifically, the following limitations apply:

### 3.1 League Administration

It is not the intention of the Corporation to act as the league leadership committee, although it is possible for directors of the Corporation to simultaneously act as members of the league leadership committee. Management of the day-to-day

operation of the league remains with the league leadership committee, except that the Corporation may use its power and influence to prevent actions that may affect the Corporation's tax-exempt status or violate any laws or regulations regarding the operation of the Corporation. In such a situation, the Corporation should provide sufficient notice, when possible, and advice to the league concerning their actions.

### 3.2 Materials

Leagues may use funds held by the Corporation to purchase materials that further tax-exempt activities. Should the league cease operation, or otherwise abandon these materials, they should be considered property of the Corporation and be distributed in an appropriate manner to another tax-exempt organization.

### 3.3 Beginning

The relationship defined in this resolution should begin at the request of the league, made after a vote of the league leadership committee, in which the contents of this resolution have been made available to any interested party.

In the event that the league has existing funds, the Corporation may accept these funds on the condition that they qualify as "public support" and an "unusual grant" as defined by section 509(a)(2) of the federal tax code.

### 3.4 Accounting

In order to support the Corporation and its reporting requirements, the league must submit all necessary documentation when requesting reimbursement and other payments for tax-exempt activities. In the absence of this documentation, it is the responsibility of the Corporation not to make the payment.

The Corporation may, when available, provide direct payment to vendors on behalf of the league for materials and services that further the Corporation's tax-exempt activities.

### 3.5 Transparency

The league leadership committee must agree to uphold the Corporation's high levels of transparency and accountability. As a result of this arrangement, details of the league's finances will be widely available to the general public.

## Article 4: Amendments

The Board reserves the right to alter, amend, add to or repeal this Resolution in accordance with the Bylaws.

Adoption and Revision History		
<b>Adopted</b>	15 Sept. 2023	Adopted by unanimous vote of the Board