

## Glossary

Term	Definition
balanced scorecard	A tool developed by Robert Kaplan (Harvard Business School) and David Norton as a performance measurement framework that added strategic non-financial performance measures to traditional financial metrics; this provides managers and executives with a more 'balanced' view of organizational performance.
board orientation	A brief presentation developed by the local council to help board members understand how Scouting works and their responsibility to establish the council program and carry out the resolutions, policies, and activities voted on by the council. <i>Orientation Guide for Council Officers and Executive Board Members</i> (33161) may be helpful in developing this presentation.
Boy Scout advancements	Tenderfoot, Second Class, First Class, Star, Life, and Eagle ranks. Beginning in 2016 Scout rank will be included.
Boy Scout camping	Council Boy/Varsity Scouts attending any in-council/out-of-council long-term summer camp, high-adventure experience, or Jamboree, or serving on camp staff as entered on the national camping form.
community service	Total community service hours completed by Scouts, leaders, and other participants and recorded on Scouting's Journey to Excellence service-hours website.
council-generated net contributions	Contributions recorded in FOS, project sales, special events net, foundations and trusts, and other direct support operating fund accounts.
council leadership	Council president, council commissioner, Scout executive, and executive board members.
online board assessment	Online board assessment survey developed, launched and interpreted by the New Hampshire Center For Nonprofits.
Cub Scout advancements	Bobcat, Tiger, Wolf, Bear, Webelos, and Arrow of Light ranks.
Cub Scout camping	Total Cub Scout-age youth attending day camps, family camps, and/or resident camps as reported on the annual national camping form.
direct contact leaders	Adult volunteers with paid or multiple registration and position code of CM, TL, DL, WL, SM, NL, 10, VC or SK who have completed all segments to be considered basic-trained with appropriate data entered in ScoutNET.
district leadership	Adult volunteers with a paid or multiple registration and position code of 61, 62, 64, 75, or 79.
Endowment Fund	Used to account for investments designated by the board as endowment funds, or temporarily restricted by the donor to act as endowment funds, or permanently restricted by the donor as endowment funds.
executive board members	The council executive board is the governing body of the council, empowered by the council body to act in its stead. It takes action to achieve the purposes of the local council.
Explorers	Exploring is a worksite-based program. It is part of Learning for Life's career education program for young men and women who are 14 (and have completed the eighth grade) through 20 years old.
governance (online assessment)	The Nonprofit Board Self-Assessment Questionnaire helps nonprofit boards of directors identify gaps between the standards for effective nonprofit boards and your board members' perceptions of knowledge, skills, and processes as they carry out their board roles in twelve different subject areas.
lagging measures	Performance measures that represent the consequences of actions that were previously taken, i.e., sales.
leading measures	These measures are considered the "drivers" of lagging indicators. There is an assumed relationship between the two indicators, which suggests that improved performance in a leading indicator will drive better performance in the lagging indicator, i.e., customer service.
market share (density)	A percent based on membership compared to TAY population (ESRI data).

Term	Definition
net assets	The amount remaining when the liabilities are subtracted from the assets. They represent the organization's retained earnings or equity. Net asset account balances can be found on the Statement of Financial Position or Statement of Changes in Net Assets.
operating expenses	Total of program services, management services, fundraising expenses, and charter and national service fees recorded in the operating fund. These can be found on the Statement of Operations -unrestricted or Statement of Changes in Net Assets.
Operating Fund	Used to account for all the council's financial activity pertaining to the annual operation and delivery of the Scouting program.
performance measurement	Performance management refers to a term coined by Dr. Aubrey C. Daniels in the late 1970s to describe a technology for managing both behavior and results, the two critical elements of what is known as performance. Performance is the sum of behavior and results, and cannot be viewed as independent of either component. It is an outcome of effective management (Wikipedia).
permanently restricted	Funds on which the donor has placed a permanent restriction. Donor restrictions that the executive board can never change are called permanent restrictions. The executive board has no discretion over these funds. Permanently restricted account balances can be found on the Statement of Financial Position or Statement of Changes in Net Assets.
process	Typically describes the act of taking something through an established and usually routine set of procedures, e.g. an administrative procedure, such as having a strategic plan that may or may not be actively in use.
reclassified contributions	All donor-restricted contributions or revenue recorded in a prior fiscal year and released from restrictions during this fiscal year in the FOS, project sales, special events net, foundations and trusts, and other direct support accounts. Reclassified account balances can be found on the Statement of Operations - Unrestricted or Statement of Changes in Net Assets.
retention	Percent of youth who remain registered after a one-year period.
total available youth (TAY)	Number of boys grades 1-11 and girls grades 9-11 living in a council's territory. Updated population data is purchased annually from ESRI and provided by the National Council to local councils.
traditional members	Lone Cub Scout, Tiger Cub, Cub Scout, Webelos Scout, Lone Boy Scout, Boy Scout, Varsity, Venturing, and Sea Scouts registered as youth members
unit contact	Visits or contacts with a unit by a registered commissioner.
unrestricted net assets	Unrestricted net assets represent the net worth of the council free of any donor-imposed restrictions. These account balances can be found on the Statement of Operations - Unrestricted, Statement of Financial Position and Statement of Changes of Net Assets.
youth-serving executives	District executive, senior district executive, district director, field director and certified LFL positions.

