

| <b>Term</b>                         | <b>Definition</b>  |
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| 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 (33161)</i> may be helpful in developing this presentation. |
| Boy Scout advancements              | Tenderfoot, Second Class, First Class, Star, Life, and Eagle ranks.  |
| 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 the new 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, Wolf, Bear, Webelos, and Arrow of Light ranks.   |
| Cub Scout camping                   | Total Cub Scout-age youth attending day 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, CA, TL, DL, DA, WL, WA, SM, SA, NL, NA, VC, VA, SK, or MT 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   |
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| 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                             | The percent of youth retained based on the number of youth renewing (including separated/reregistered), compared to the number of youth available to renew.  |
| 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, Lone Boy Scout, Boy Scout, Varsity, Venturing, and Sea Scouts registered as youth members  |
| unit visitation                       | Visits or contacts with a unit by a registered commissioner.   |
| Unit Visit Tracking System (UVTS 2.0) | An information management system provided by the National Council to local councils to help commissioners in serving and assisting units by accurately tracking visits and contacts by the commissioner corps.   |
| 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.  |

