

**County Technical Assistance Service
Common Financial Acronyms & Terms**

University of Tennessee Organizations

IPS	Institute for Public Service
CIS	Center for Industrial Services
CTAS	County Technical Assistance Service
LEIC	Law Enforcement Innovation Center
MTAS	Municipal Technical Advisory Service
NCEL	Naifeh Center for Effective Leadership
SMART	Substance Misuse and Addiction Resource for Tennessee
TLC	Tennessee Language Center

Tennessee State Agencies & Boards

COT	Comptroller of the Treasury
LGA	Comptroller of the Treasury - Division of Local Government Audit
LGF	Comptroller of the Treasury - Division of Local Government Finance
ORC	Open Records Counsel
SBOE	State Board of Equalization
TBOUR	Tennessee Board of Utility Regulation
F&A	Finance & Administration
TCRS	Tennessee Consolidated Retirement System
TNDOE	Tennessee Department of Education
TDEC	Tennessee Department of Environment and Conservation
TECB	Tennessee Emergency Communications Board
TEMA	Tennessee Emergency Management Agency
TNDOR	Tennessee Department of Revenue
TDOT	Tennessee Department of Transportation

Finance/Accounting Boards & Associations

AGA	Now - AGA, Formerly - Association of Government Accountants
AICPA	American Institute of Certified Public Accountants
FASB	Financial Accounting Standards Board
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
TGFOA	Tennessee Government Finance Officers Association
TSCPA	Tennessee Society of Certified Public Accountants

Tennessee County Government Associations

ACM	Association of County Mayors
COAT	County Officials Association of Tennessee
TNAAO	Tennessee Association of Assessing Officers
TASBO	Tennessee Association of School Business Officials
TCAA	Tennessee County Attorneys Association
TCCA	Tennessee County Commissioners Association
TCHOA	Tennessee County Highway Officials Association
TCSA	Tennessee County Services Association
TOSS	Tennessee Organization of School Superintendents
TSBA	Tennessee School Board Association
TSA	Tennessee Sheriff's Association

Federal Agencies & Boards

ED	Department of Education
DOL	Department of Labor
DOT	Department of Transportation
FDIC	Federal Deposit Insurance Corporation
FEMA	Federal Emergency Management Agency
GSA	General Services Administration
GAO	Government Accountability Office
HUD	Housing and Urban Development
CDBG	Community Development Block Grant
IRS	Internal Revenue Service
OMB	Office of Management and Budget
FALN	Federal Assistance Listing Number (formerly CFDA)
UG	Uniform Guidance
OSHA	Occupational Safety and Health Administration
SEC	Securities and Exchange Commission
SSA	Social Security Administration
USDA	United States Department of Agriculture

County Technical Assistance Service
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Certifications/Terms/Common Abbreviations

ACFR	Annual Comprehensive Financial Report
AFR	Annual Financial Report
AG	Attorney General
BOY	Beginning of Year
BOE	Board of Education
CON	Capital Outlay Note
CCFO	Certified County Finance Officer
CGFM	Certified Government Financial Manager
CMFO	Certified Municipal Finance Officer
CPA	Certified Public Accountant
COA	Chart of Accounts
81 Act	County Financial Management System of 1981
CLB	County Legislative Body
CY	Current Year
EOY	End of Year
57 Act	Fiscal Control Act of 1957
FY	Fiscal Year
FTE	Full-time Equivalents
GAAP	Generally Accepted Accounting Principles
GIS	Geographic Information System
LGC	Local Government Corporation
M&E	Machinery & Equipment
MOE	Maintenance of Effort
PILOT	Payment in Lieu of Taxes
PY	Prior Year
PO	Purchase Order
TIF	Tax Increment Financing
TRAN	Tax Revenue Anticipation Note
T.C.A.	Tennessee Code Annotated
TISA	Tennessee Investment in Student Achievement Act