



Arkansas Code Annotated § 6-13-701(e)(1) declares that a school district may electronically transfer funds when initiated by the school district and authorized in writing by the disbursing officer of the Board and the Superintendent. Authorization for electronic transfer of funds for 2026-2027 is as follows:

Payee	Description
Internal Revenue Service	Payroll Tax Payments
Arkansas Department of Finance & Admin	Payroll Tax Payments
District Employees	Payroll and Employee Reimbursements
Arkansas Teacher Retirement	Benefits
ARBenefits	Benefits
Colonial Life	Benefits
Beneliance (HSA)	Benefits
American Fidelity	Benefits
Educational Benefits, Inc.	Benefits
Arkansas Blue Cross/Blue Shield	Benefits
Arista Consulting Group	Benefits
Fort Smith Teachers Federal Credit Union	Payroll Withholdings
Arkansas OCSE MyWorkers	Payroll Withholdings
Bank OZK	Bond Payments
Farmers & Merchants Bank	Bond Payments
First Arkansas Bank & Trust	Bond Payments
First Community Bank of Batesville	Bond Payments
Merchants & Planters Bank	Bond Payments
American Express	District Credit Card
Regions Bank	District Credit Card
Arvest Bank and Security Bankcard Center	Investments, District Credit Card and ePayables
Centennial Bank	Banking/Investments

Disbursement Officer, Fort Smith Public Schools Board of Education

Superintendent of Schools, Fort Smith Public Schools

5/16/26