



Food and Nutrition Service

U.S. DEPARTMENT OF AGRICULTURE

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Subject: Summer EBT Benefit Issuance and Participation Reporting
Questions and Answers

To: Regional Directors, Grants Management and Administrative
Services, Child Nutrition Programs, All Regions

State Agency and Indian Tribal Organization (ITO) Directors,
Summer EBT Program, All States, Territories, and ITOs

This guidance provides Questions and Answers addressing the FY 2024 benefit issuance and participation reporting requirements for Summer EBT. The guidance is divided into three sections. The first section addresses the benefit issuance reporting requirements for Summer EBT. Within this section, there are specific instructions for Summer EBT agencies distributing SNAP-like, WIC-like, and NAP-like benefits. Special attention should be given to this section as the instructions for reporting benefit issuance will vary between benefit types. The second section in this guidance deals with reporting participation in the Summer EBT. The approach to participation reporting outlined in the second section of this guidance applies to all Summer EBT agencies. Finally, the third section provides special instructions for reporting Summer EBT benefits issuance and participation data when Summer 2024 benefits are issued after September 30, 2024 (i.e., in FY 2025).

Accurate and timely submission of Summer EBT benefit issuance and participation data will ensure that both Summer EBT agencies and FNS can oversee the program's launch, create meaningful control points for future budget forecasts, facilitate proper grant management, and publish key data reports informing the public about the program's reach. The Questions and Answers provided in this resource provide Summer EBT agencies with the information

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needed to begin the benefit issuance and participation reporting process for Summer EBT in FY 2024.

For FY 2024, FNS has created Summer EBT specific form versions of the FNS-388, FNS-46, and the SF-425, ensuring that Summer EBT program and financial data are not co-mingled with other program data and that the data can be analyzed and reported separately from other FNS program data.

Beyond FY 2024, FNS aims to develop Summer EBT program forms customized to meet the specific reporting needs of the program. The reporting process and data collected in FY 2024 will help inform future iterations of S-EBT reporting.

FNS is committed to providing timely support to all Summer EBT agencies issuing benefits to children in Summer 2024 and beyond and remains steadfast in our appreciation for all the work performed by Summer EBT agencies to establish this critical nutrition assistance program.

Regional offices are reminded to distribute this information to State agencies immediately. State agencies should direct questions to the appropriate FNS Regional Office.

Original Signed

David Burr
Chief Financial Officer
Office of Financial Management

Original Signed

Melissa Rothstein
Associate Administrator
Child Nutrition Programs

Summer EBT Benefit Issuance Reporting Questions and Answers (Questions 1 - 8)

Note: Summer EBT benefit issuance reporting Questions and Answers 1 through 8 apply to Summer EBT agencies distributing Summer EBT benefits using SNAP-like or NAP-like benefit distribution models. Indian Tribal Organization's (ITOs) using a WIC-like benefit model should refer to questions 1, 2, 5, 6, 7, and 8.

1. How does FNS define 'benefit issuance' for Summer EBT benefits?

Summer EBT benefits are 'issued' when they are loaded onto EBT accounts and available for the participant to spend. This is typically the point in the process where agencies record an obligation in their financial systems. For example, if a Summer EBT agency loads benefits on accounts and mails cards in early May but sets the availability date on those benefits to June 1, the benefits are not considered to be 'issued' until June because that is when the benefits are available to spend. Issuance is not the same as loading benefits on EBT accounts or mailing EBT cards.

For territories that issue NAP coupons for their Summer EBT programs, benefits are issued when they are picked up.

2. What are the reporting requirements related to Summer EBT benefit issuance?

Benefit issuance data will be reported to FNS using three Summer EBT specific forms (FNS-388 S-EBT, FNS-46 S-EBT, and SF-425 S-EBT). Each of these forms are discussed in detail within this guidance. Summer EBT program data will not be co-mingled with other FNS program data. The forms, their submission cadences, and requirements are outlined in Figure 1 below.

Please note that the reporting requirements for Summer EBT benefit issuance instructions provided in this section differ for agencies issuing SNAP-like or NAP-like benefits and ITOs issuing WIC-like benefits. Within the 'Submission Details' column of Figure 1, the applicability of each report is noted.

Figure 1: Summer EBT Benefit Issuance Reporting Requirements

What	When	Submission Details	Requirements	Purpose
FNS-388	Monthly	All Summer EBT agencies issuing benefits submit monthly FNS-388 S-EBT via FPRS. This form is used to track <u>benefit issuance and participation</u> for Summer EBT agencies using the SNAP/NAP benefit distribution model. ITO's using the WIC-like benefit distribution model will use this form to track <u>participation</u> only.	- The Form FNS-388 S-EBT report shall provide estimated net issuance values and participation data for the current month, and actual net issuance values and participation data for previous month and second preceding month. - The September report captures the annual, unduplicated count of children receiving Summer EBT benefits during the fiscal year.	- Provides estimated and actual values of Summer EBT benefit issuance prior to reconciliation via the FNS-46 S-EBT and SF-425 S-EBT. - Captures the monthly number of children issued Summer EBT benefits during the fiscal year. - Captures an annual, unduplicated count of children receiving Summer EBT benefits during the fiscal year.
FNS-46	Monthly	Summer EBT agencies issuing benefits submit monthly FNS-46 S-EBT via FPRS. This form is used <u>only</u> by Summer EBT agencies using the SNAP-benefit distribution model.	Form FNS-46 S-EBT, Issuance Reconciliation Report is used to account for benefits issued during a report month.	Provides the final value of Summer EBT issuance for the report month.
SF-425	Quarterly and Final	All Summer EBT agencies issuing benefits submit quarterly SF-425 via FPRS. This form is used by Summer EBT agencies using either a SNAP benefit distribution model or a WIC benefit distribution model.	- Summer EBT agencies provide the financial status of their Summer EBT benefits grant award including authorized grant level, expenditures, and unliquidated obligations. - Financial data reported on this form should respond to benefits as they are redeemed and expunged.	This report provides FNS with critical financial data needed in the Summer EBT benefit grant closeout process.

3. How should agencies report Summer EBT benefit issuance on the FNS-388 S-EBT?

Please note that this question provides guidance for Summer EBT agencies issuing SNAP or NAP-like benefits. ITOs issuing WIC-like benefits will not report benefit issuance activity on the FNS-388 S-EBT.

On a monthly basis, Summer EBT agencies will use **Line 2a (Regular Ongoing Issuance Dollars)** to provide estimated or actual net Summer EBT issuance values for the current and previous month, and actual or final net issuance values for the second preceding month.

Summer EBT agencies will use **Line 2d (Replacements – Issuance Dollars)** to provide estimated or actual totals of replacement Summer EBT benefits for the current and previous month, and actual or final replacement benefit totals for the second preceding month.

For months where no Summer EBT activity occurs, or is expected to occur, S-EBT agencies shall certify an FNS-388 S-EBT with '0' entered on lines 2a, 3a, and 4a in the column of the month in which no benefit issuance activity occurs.

For FY 2024, the FNS-388 S-EBT will be available in FPRS beginning in June 2024. FNS will post 'blank' FNS-388 S-EBT reports for all FY 2024 months prior to May (October 2023– April 2024) on behalf of Summer- EBT agencies. If there are questions or concerns related to accessing or submitting S-EBT forms in FPRS, please reach out to your FNS regional office for assistance.

Please note that ITOs using WIC-like benefit distribution models for Summer EBT benefit issuance will not report benefit issuance activity on the FNS-388 S-EBT.

4. How should agencies report Summer EBT benefit issuance on the FNS-46 S-EBT?

Please note that this question provides guidance for Summer EBT agencies issuing SNAP or NAP-like benefits. ITOs issuing WIC-like benefits will not report benefit issuance activity on the FNS-46 S-EBT.

On a monthly basis, Summer EBT agencies shall use:

- **Line 4a and 4b** to enter the number of project areas and issuance points for the report month.
- **Line 6a (Regular Ongoing Issuance this month)** to provide the total Summer EBT issuances for the report month.
- **Line 6d (Total Replacement Issuance this month)** to provide the value of replacement benefits made available during the report month when a household reports that food purchased with Summer EBT benefits was destroyed in a household misfortune or disaster.
- **Line 7b (Total Non-D-SNAP Returns this month)** to provide the total value of all full or partial Summer EBT benefits, originally reportable as issuances on Line 6a or 6d that were de-obligated during the report month, such as expungements. Please see **Question 11** for special instructions related to reporting FY 2024 Summer EBT benefit expungements that take place after September 30, 2024 (i.e. in FY 2025).

For months where no Summer EBT activity occurs, or is expected to occur, Summer EBT agencies shall certify an FNS-46 S-EBT with '0' entered on lines 4a, 4b, 6a, and 7b.

For FY 2024, the FNS-46 S-EBT will be available in early Summer 2024, in time for the May 2024 reporting period. FNS will post 'blank' FNS-46 S-EBT reports for all FY 2024 months prior to May (October 2023 – April 2024) on behalf of S-EBT agencies. If there are questions or concerns related to accessing or submitting S-EBT forms in FPRS, please reach out to your FNS regional office for assistance.

Please note that ITOs using WIC-like benefit distribution models for Summer EBT benefit issuance will not report benefit issuance activity on the FNS-46 S-EBT.

5. How should agencies report Summer EBT benefit issuance on the SF-425 S-EBT?

Please note that this question provides guidance for Summer EBT agencies using SNAP or NAP-like benefit and ITOs issuing WIC-like benefits.

The SF-425 S-EBT will provide FNS with the financial data necessary to monitor and closeout the Summer EBT benefit grant. The overarching concept of this financial status report is to document the approved total grant level and the value of Summer EBT benefit issuances as they move from issuances (unliquidated obligations) to redemptions (outlays), net of expungements and other de-obligations.

On a quarterly basis, all Summer EBT agencies issuing benefits will report to FNS the following information as of the last day of the reporting period:

- **Line 10 D Total Federal Funds Authorized:** This amount should be equal to the total approved Summer EBT benefit grant awarded to the Summer EBT agency. The amount reported in Line D should match the amount of available funding on the Summer EBT agency's letter of credit for Summer EBT benefits.
- **Line 10 E Federal Share of Expenditures:** Enter the sum of cash disbursements for direct charges related to Summer EBT benefits, net any decrease due to Summer EBT benefit expungements or other de-obligations. The figure reported here should correspond to the amount of funds drawn from the Summer EBT benefit grant award.
- **Line 10 F Federal Share of Unliquidated Obligations:** Unliquidated obligations are obligations of Federally authorized funds which are incurred, but for which an expenditure has not yet been recorded, as of the end of the reporting period. For Summer EBT benefits, this is the value of benefits that have been issued to client accounts but for which no cash disbursements have been made. On the final report, this line should be equal to zero.

Please note: Do not include any amount in Line 10 F that has been reported in Line 10 E. Do not include any amount in Line 10 F for a future commitment of funds for which an obligation or expense has not been incurred.

- **Line 10 G Total Federal Share:** This amount shall be equal to the sum of Lines 10 E and 10 F, and should not exceed the amount of funding authorized on Line 10 D.

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6. What is the process for reporting FY 2024 S-EBT benefit expungements that occur after September 30, 2024 (i.e., in FY 2025)?

Summer EBT benefit expungements should be reported within the bounds of the fiscal year of the summer operational period for which the benefits were intended. For example, if FY 2024 S-EBT benefits are expunged in December 2024, the benefit expungement should be reported on **Line 7b** of the September 2024 FNS-46 S-EBT report and as a reduction to the federal share of expenditures on the September 2024 SF-425 S-EBT report.

Consider the following scenario:

Scenario: A Summer EBT agency issues \$100,000 in FY 2024 Summer EBT benefits to eligible children in August 2024. Of the amount issued, \$95,000 were redeemed within 122 days from issuance. Therefore, \$5,000 in benefits must be expunged from client accounts. In this example, the expungement activity occurs in December 2024.

Rather than reporting the expungement activity within the December 2024 FNS-46 S-EBT, the Summer EBT agency should record the expungement on **Line 7b** of the September 2024 FNS-46 S-EBT report and as a reduction to the federal share of expenditures on the September 2024 SF-425 S-EBT report. This approach will allow FNS to capture all financial activity related to FY 2024 S-EBT benefits within FY 2024 reports.

As a rule of thumb, any Summer EBT benefit return or expungement should be reported within the bounds of the fiscal year of the summer operational period for which the benefits were intended. In the example above, the expungement value related to benefits intended for the Summer 2024 operational period will be recorded using an FY 2024 Summer EBT reports.

7. How should ITO's using WIC-like benefit distribution models for their Summer EBT programs report participation and benefit issuance?

Benefit Issuance reporting for ITOs using WIC-like benefit distribution models for Summer EBT benefits will occur only on the SF-425 S-EBT. ITOs using the WIC-like benefit distribution models for their Summer EBT benefits will *not* use the FNS-388 S-EBT or the FNS-46 S-EBT to report the value of benefits issued to children.

Participation reporting requirements are consistent between all Summer EBT agencies, regardless of the type of benefit issued. Participation reporting is discussed in detail in the second section of this guidance, questions 9 through 11. Summer EBT participation reporting will occur using the FNS-388 S-EBT form and consist of reporting a monthly number of children issued Summer EBT benefits, and an annual unduplicated count of children issued Summer EBT benefits during the fiscal year. Specific guidance for reporting the monthly and annual number of children issued S-EBT benefits is provided within questions 10 and 11 in this resource.

If you have questions or need assistance, please contact your FNS regional office.

8. What is the reporting schedule for Summer EBT benefit issuance and participation for FY 2024?

The FY 2024 reporting due dates for Summer EBT participation and benefit issuance are outlined in Figure 2 below.

FNS anticipates that the FNS-388 S-EBT will be available in FPRS in May 2024, the FNS-46 S-EBT will be available in FPRS starting in June 2024, and the SF-425 report will be available in July 2024 in time for the FY 2024 Q3 submission.

For FY 2024, Summer EBT benefits are not expected to be issued to children prior to May 2024. Therefore, FNS will post blank reports in FPRS for the months of October 2023 through April 2024 on behalf of Summer EBT agencies issuing FY 2024 benefits.

For months where no Summer EBT issuance or participation activities occurs or is expected to occur, Summer EBT agencies will Certify reports in FPRS by entering '0's' into the required data fields for each Summer EBT benefit issuance and participation report.

Figure 2: FY 2024 Summer EBT Benefit Issuance and Participation Reporting Schedule

Form	Fiscal Year	Report Month (YYYYMM)	Certify Due Date	Post Due Date
FNS-388 S-EBT	2024	202405	5/20/2024	5/22/2024
FNS-388 S-EBT	2024	202406	6/19/2024	6/20/2024
FNS-388 S-EBT	2024	202407	7/19/2024	7/22/2024
SF-425 S-EBT	2024	202406	7/30/2024	8/19/2024
FNS-388 S-EBT	2024	202408	8/19/2024	8/20/2024
FNS-46 S-EBT	2024	202405	9/5/2024	9/19/2024
FNS-388 S-EBT	2024	202409	9/19/2024	9/20/2024
FNS-46 S-EBT	2024	202406	10/7/2024	10/21/2024
FNS-388 S-EBT	2025*	202410	10/21/2024	10/22/2024
SF-425 S-EBT	2024	202409	10/30/2024	11/19/2024
FNS-46 S-EBT	2024	202407	11/5/2024	11/19/2024
FNS-388 S-EBT	2025*	202411	11/19/2024	11/20/2024
FNS-46 S-EBT	2024	202408	12/6/2024	12/19/2024
FNS-46 S-EBT	2024	202409	1/6/2025	1/21/2025
SF-425 S-EBT	2024	FINAL	1/28/2025	2/19/2025

*2025 reports include FY 2024 and FY 2025 issuance and participation data. For example, the 202411 FNS-388 S-EBT submission will include the Actual/Final data for September 2024 (FY 2024).

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Summer EBT Participation Reporting Questions and Answers (Questions 9 – 11)

Note: Summer EBT participation reporting Questions and Answers 9 through 11 apply to all Summer EBT agencies, regardless of the Summer EBT benefit type (i.e., WIC-like benefits, NAP-like benefits, or SNAP-like benefits).

9. How will Summer EBT agencies report participation data for the program in FY 2024?

Participation in the Summer EBT program occurs when an eligible child is issued program benefits. Summer EBT participation is tracked by a count of the number of children issued program benefits. Participation reporting will consist of a monthly number of children issued Summer EBT benefits and an annually reported unduplicated count of children issued Summer EBT benefits during the fiscal year. Specific guidance for reporting monthly and annual participation is addressed in Questions 10 and 11 below.

Summer EBT participation data will be reported to FNS using the FNS-388 S-EBT form. This form is specific to Summer EBT. Summer EBT data will not be co-mingled with other FNS program data.

The FNS-388 S-EBT will be submitted in the Food Program Reporting System (FPRS). The FPRS application allows the entry, validation, certification, and posting of data reported by organizations administering FNS programs. The FNS-388 S-EBT can be accessed by selecting the S-EBT 'Program' within the report submission studio. Once the program is selected, the FNS-388 S-EBT report can be selected from the 'Form' dropdown menu and the applicable report month will be available for selection. If you experience issues accessing S-EBT program reports, please contact your FNS regional office for assistance.

10. What is the process for reporting the monthly number of children issued Summer EBT benefits?

Each month, on **Line 3a** of the FNS-388 S-EBT, agencies should report estimated or actual participation for the current month, previous month, and second preceding month.

If no children are issued Summer EBT benefits during a given month, Summer EBT agencies should enter '0' on Line 3a of the FNS-388 S-EBT for that month.

The total number of children reported on Line 3a should not be impacted by the benefit issuance amount (i.e., the number of issuances per child). For example, if a child was issued a lump sum Summer EBT benefit of \$120 in June they would be reported as having been issued a Summer EBT benefit in June. In this example, the child would not be included in monthly participation counts for July or August.

If a child was issued three separate Summer EBT benefits of \$40 each in June, July, and August, they would be included in the monthly participation counts for each of the three months for which they were issued a Summer EBT benefit. In this example, the child would be included in the June, July, and August monthly participation count reported on Line 3a of the FNS-388 S-EBT.

Please note, this is not a count of the number of households receiving benefits, rather this is an unduplicated count of children who were issued benefits each month. Household participation data will not be collected for Summer EBT.

11. What is the process for reporting the annual number of children issued Summer EBT benefits?

Annually, FNS will ask that agencies report a final, unduplicated count of children who were issued Summer EBT benefits during the fiscal year on **Line 3g** of the September FNS-388 S-EBT. For FY 2024, this report is due to FNS by September 19, 2024.

Please note that this figure is not a count of the number of Summer EBT benefit issuances made during the fiscal year or the number of households receiving benefits, rather this is an unduplicated count of children who were issued benefits during the fiscal year.

For example, if a child received three separate Summer EBT benefit allotments of \$40 during the summer operational period, they would be counted as one child issued Summer EBT benefits during that fiscal year within the annually reported count of children issued Summer EBT benefits.

Similarly, if three children in a household receive Summer EBT benefits during the fiscal year, they would each be counted individually as part of the annually reported count of children who were issued Summer EBT benefits. Household participation data will not be collected for Summer EBT.

In the instance that FY 2024 Summer EBT benefits are issued to children after September 19, 2024, when the September FNS-388 S-EBT is due to FNS, a revision to the previously posted September report will be required. Please coordinate with your FNS regional office to ensure that the annual unduplicated count of children issued S-EBT benefits is accurate and reflective of all children who were issued FY 2024 Summer EBT benefits.

Special Instructions for Reporting FY 2024 Benefits Issued in FY 2025

12. How should agencies report FY 2024 S-EBT benefit issuance and participation that occurs after September 30, 2024 (i.e., in FY 2025)?

In some instances, Summer EBT agencies might issue FY 2024 benefits to children after September 30, 2024 (i.e., in FY 2025). If this happens, reporting Summer EBT benefit issuance and participation will require distinct approaches to ensure the fiscal year integrity of the financial grant award and that FNS maintains oversight on the timing of benefit issuance.

To ensure the fiscal year integrity of the FY 2024 S-EBT **benefit** grant, Summer EBT benefits intended for a FY 2024 summer operational period but issued after September 30, 2024 (i.e., in FY 2025), should be reported as **September** data on the FNS-388 S-EBT, the FNS-46 S-EBT, and SF-425 S-EBT reports. ITOs using WIC-like benefit distribution models will follow the same logic outlined here but will only adjust the September SF-425 S-EBT report.

Summer EBT **participation** data related to benefits intended for a FY 2024 summer operational

period but issued after September 30, 2024 (i.e., in FY 2025) will be recorded as an adjustment to the annually reported unduplicated count of children issued Summer EBT benefits and as monthly participation data within the corresponding month that the benefits are issued.

Consider the following scenario:

Scenario: The Summer EBT agency issues \$120,000 in FY 2024 Summer EBT benefits to 1,000 children in October 2024. These are newly issued benefits intended for the Summer 2024 operational period. Since the benefits are issued in October 2024 (i.e. in FY 2025), the Summer EBT agency should take the following steps to report their Summer EBT benefit issuance and participation data in FPRS:

1. FNS-388 S-EBT:

Line 2a (Benefit Issuance): the Summer EBT agency should add \$120,000 to the value of September 2024 issuances previously reported on Line 2a in the September 2024 column of the September FNS-388 S-EBT. Once calculated, this amount should be entered on **Line 2a** in the **September 2024 column** of the October FNS-388 S-EBT report. This data should continue to be reported in the September data column within the November FNS-388 S-EBT report as it becomes due.

Line 3a (Monthly Participation): Since the benefits are issued in October 2024, the Summer EBT agency should enter 1,000 on **Line 3a** in the **October 2024 column** of the October FNS-388 S-EBT. This data should continue to be reported in the October data column within the November and December FNS-388 S-EBT reports as they become due.

Line 3g (Annual Participation): The Summer EBT agency should revise the annual unduplicated count of children issued Summer EBT benefits for FY 2024 by adding 1,000 additional children to the figure originally reported on **Line 3g** of the September FNS-388 S-EBT report.

2. FNS-46 S-EBT: the S-EBT agency should provide the final amount of FY 2024 S-EBT benefits issued in September and any month after September within the September 2024 FNS-46 S-EBT report.

In this example, the combined value of the September and October Summer EBT benefit issuances should be reported on **Line 6a** of the September 2024 FNS-46 S-EBT.

3. SF-425 S-EBT: Summer EBT agencies shall record all FY 2024 S-EBT benefit issuance financial activity that occurred after September 30, 2024, as a revision to the September (Q4) SF-425 S-EBT report. Revisions to the Q4 SF-425 grant report should be made as needed and as soon as practicable once the financial obligation of Summer EBT benefits has occurred.

Figure 3: Summer EBT Benefit Issuance Reporting – September Data, provides an outline of how September data should be reported to reflect FY 2024 S-EBT benefits issued during September 2024 and any month after September 2024.

Figure 3: Summer EBT Benefit Issuance Reporting – September Data

Form FNS-388 S-EBT					
Fiscal Year	Report Month	Current Month	Previous Month	Second Preceding Month	Certify Due Date
2024	September 2024	Sep-24	Aug-24	Jul-24	9/19/2024
Summer EBT agencies should provide the actual or estimated (\$) value of Summer EBT benefit issuances and (#) count of participation that occur in September within the September 2024 (Current Month – Estimated Data) column of this report. *This report contains the annual unduplicated count of children issued Summer EBT benefits (Line 3g). If FY 2024 benefits are issued after the due date of this report, Line 3g will need to be revised to account for additional children issued FY 2024 Summer EBT benefits.					
2025	October 2024	Oct-24	Sep-24	Aug-24	10/21/2024
Summer EBT agencies should update the amount of Summer EBT benefit issuances that occurred in September within the September 2024 (Previous Month – Revised Data) column of this report. This update should include FY 2024 benefit issuances which occurred, or are anticipated to occur, in October 2024. FY 2024 benefits issued in October should not also be reported in the October 2024 column. The monthly (#) count of children issued FY 2024 benefits in October should be reported in the Current Month (October 2024) column of this report. The annual count of children issued FY 2024 benefits, reported in the September 2024 FNS-388 S-EBT, should be updated to reflect these additional children issued Summer EBT benefits.					
2025	November 2024	Nov-24	Oct-24	Sep-24*	11/19/2024
Summer EBT agencies should provide the actual/final amount of FY 2024 S-EBT benefits in September and any month after September in the September 2024 (Second Preceding Month – Actual/Final Data) column of this report. *If FY 2024 S-EBT benefits are issued to children after the due date of this report (11/19/2024) revisions should be made to this report to reflect the actual/final amount of FY 2024 S-EBT benefits issued in September and any month after September in the September 2024 (Second Preceding Month – Actual/Final Data) column of this report. Monthly participation data should continue to be reported in the month the benefits were issued, and adjustments to the FY 2024 annually reported participation number should be made in Line 3g of the September 2024 FNS-388 S-EBT report.					
Form FNS-46 S-EBT					
Summer EBT agencies should provide the final amount of FY 2024 S-EBT benefits issued in September and any month after September in the September 2024 FNS-46 S-EBT report. In the instance that Summer EBT benefits are issued after the due date of this report in FPRS (1/6/2025), a revision to the original submission will be required.					
Form SF-425 S-EBT					
Summer EBT agencies, including ITOs using the WIC benefit distribution model for Summer EBT benefits, shall record all FY 2024 S-EBT benefit issuance financial activity that occurred after September 30, 2024, as a revision to the September (Q4) SF-425 S-EBT report.					