The following districts submitted documentation disputing the determination of the Department of Education that they were in violation of one or both of the teacher compensation accountabilities set forth in SDCL 13-13-73.6:

* Colome Consolidated
* Lemmon
* Sanborn Central
* Hitchcock-Tulare
* Corsica-Stickney

With verification of compliance pending data corrections, the School Finance Accountability Board voted to accept changes and determine that the districts listed above did not violate a provision of SDCL 13-13-73.6.

The following districts submitted documentation requesting a waiver of the financial penalty per SDCL 13-13-73.6 and were granted outright waivers by the School Finance Accountability Board:

* Edgemont
* Kadoka Area
* Lyman
* Pierre
* Rosholt
* Highmore-Harrold
* Kimball
* Henry
* Gayville-Volin
* Gettysburg
* Faulkton Area
* Bowdle
* Edmunds Central
* Summit
* Sisseton

The School Finance Accountability Board determined the schools listed above were in violation of the accountabilities and based on the documentation presented, they should be granted an unconditional waiver of the financial penalty set forth in 13-13-73.6. This includes schools that violated one or both of the accountabilities by .5% or less and were not required to present testimony.

The following districts submitted documentation requesting a waiver of the financial penalty per SDCL 13-13-73.6 and were granted conditional waivers by the School Finance Accountability Board:

* Jones County: The School Finance Accountability Board determined that the Jones County school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $11,180 to be included in contracts no later than February 1, 2018.
* White River: The School Finance Accountability Board determined that the White River school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $30,743 to be included in contracts no later than February 1, 2018.
* Plankinton: The School Finance Accountability Board determined that the Plankinton school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $53,886 to be included in contracts no later than February 1, 2018.
* Herreid: The School Finance Accountability Board determined that the Herreid school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $7,604 to be included in contracts no later than February 1, 2018.
* Clark: The School Finance Accountability Board determined that the Clark school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on verification of documentation showing an increase in total teacher compensation of $36,866 for FY 2018 has been included in contracts. This documentation will be provided to the Department of Education and compliance will be confirmed no later than February 1, 2018.
* Willow Lake: The School Finance Accountability Board determined that the Willow Lake school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $39,137 to be included in contracts no later than February 1, 2018.
* Canistota: The School Finance Accountability Board determined that the Herreid school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $23,406 to be included in contracts no later than February 1, 2018.
* Wall: The School Finance Accountability Board determined that the Wall school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $27,144 to be included in contracts no later than February 1, 2018.
* New Underwood: The School Finance Accountability Board determined that the New Underwood school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation of approximately $22,000 for FY 2018 to be included in contracts no later than February 1, 2018.
* Garretson: The School Finance Accountability Board determined that the Garretson school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of approximately $62,000 to be included in contracts no later than February 1, 2018.
* Faith: The School Finance Accountability Board determined that the Faith school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $9,101 to be included in contracts no later than February 1, 2018.
* Doland: The School Finance Accountability Board determined that the Doland school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $12,513 to be included in contracts no later than February 1, 2018.
* Newell: The School Finance Accountability Board determined that the Newell school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $7,631 to be included in contracts no later than February 1, 2018.
* McLaughlin: The School Finance Accountability Board determined that the McLaughlin school district was in violation of the accountabilities and based on the documentation presented, they should be granted waiver of the financial penalty, conditional on a total increase to teacher compensation for FY 2018 of $114,730 to be included in contracts no later than February 1, 2018.