Summary: Hayward Unified School District, California; General Obligation
Mar 10

Description:  
Standard & Poor's Ratings Services lowered its rating on Hayward Unified School District, Calif.'s general obligation (GO) bonds to 'A+' from 'AA-' based on our view of the district's recent financial stress, including the district receiving a qualified certification on its second interim report in fiscal year 2008-2009 and a negative certification on its first interim report in fiscal year 2009-2010, indicating that the district may not be able to meet its financial obligations over the next three fiscal years. At the same time, Standard & Poor's assigned its 'A+' rating to the district's series 2010A, 2010B, and 2010C bonds, reflecting our view of: A history of sound general fund financial performance despite recent fiscal stress, which the district expects...

Companies mentioned in this report are:
- Hayward Unif Sch Dist

Action: Downgraded  
Action: Outlook: Stable

Standard and Poors RatingsXpress Credit Research provides in-depth coverage of international corporates, financial institutions, insurance companies, utilities, sovereigns and structured finance programs. RatingsXpress Credit Research lets users determine the credit rating of holdings and identify key factors underlying an issuer's creditworthiness, distinguishes the different risk exposures for new and existing deals, and provides an understanding of how their analysts interpret key regulatory, political and environmental events and their economic impact.

This product consists of a Summary Analysis: Bi-annual (at least). An abbreviated analysis containing Standard & Poor's issuer credit ratings as of the time the article was published. The analysis includes a rating rationale - the basis on which the rating was assigned - and an outlook section if the issuer is not on CreditWatch. Financial statistics are not included.

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