Summary: Canyon County School District No. 131 (Nampa), Idaho; General Obligation Nov 13

Description: Abstract
Standard & Poor's Ratings Services revised its outlook to positive from stable and affirmed its 'BBB' long-term rating and underlying rating (SPUR) on Canyon County School District No. 131 (Nampa), Idaho's general obligation (GO) bonds. The outlook revision reflects our view of the district's budgeted elimination of a negative general fund balance for fiscal 2014, aided by revenue from a recent voter-approved one-year tax levy. The rating reflects our view of the district's: Negative available general fund position at the end of fiscal 2012 and likely operating deficit in fiscal 2013, although the district has budgeted for a zero balance for fiscal 2014 with the help of one-time revenue; and Recent turnover in executive leadership positions, although we understand that...

Companies mentioned in this report are:
- Canyon Cnty Sch Dist No. 131 Nampa

Action: Affirmed
Action: Outlook: Positive

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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