Summary: Cashton School District, Wisconsin; General Obligation Mar 14

Description: Abstract
Standard & Poor's Ratings Services assigned its 'A+' long-term rating to Cashton School District, Wis.' general obligation (GO) promissory notes dated April 9, 2014. At the same time, we affirmed our 'A+' long-term rating on the district's GO debt outstanding. The outlook is stable. The rating reflects our view of the district's: Stable local economy centered predominately on small manufacturing and agriculture, and steady growth in the tax base; Solid financial position, as represented by very strong reserves; and Minimal pension costs and pre-funded other postemployment benefits (OPEBs). In our opinion, the preceding credit strengths are partly offset by the district's below-average economic indicators, including income and wealth levels, and moderately high debt burden as a percent of estimated market...

Companies mentioned in this report are:
- Cashton Sch Dist

Action: Affirmed
Action: New Rating
Action: Outlook: Stable

Standard and Poor's 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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