Gibraltar Area School District, WI GO Promissory Notes Rated 'AA-'; Outlook Stable May 07

Description:

Abstract
CHICAGO (Standard & Poor's) May 3, 2007--Standard & Poor's Ratings Services has assigned its 'AA-' rating to Gibraltar Area School District, Wis.' $4 million GO promissory notes. The outlook is stable. The rating reflects a highly valued tax base on an aggregate and per capita basis, solid financial performance combined with the maintenance of an above-average general fund balance, and limited debt with very rapid repayment. Even though the district is located within an economic area that is tourism-based, the other strengths listed above offset exposure to the more volatile economic base. The primary offset to the above strengths is the continual need to pass a revenue limit override that helps limit the negative financial impact caused by declining enrollment....

Companies mentioned in this report are:
- Gibraltar Area Sch Dist

Action: New Rating
Action: Outlook: Stable

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