Summary: Carbondale Park District, Illinois; General Obligation Jun 14

Description: Standard & Poor's Ratings Services raised its underlying rating (SPUR) to 'A-' from 'BBB+' on Carbondale Park District, Ill.'s series 2010B general obligation (GO) alternate revenue source park bonds. The outlook is stable. The rating action reflects our view of the district's three-year trend of improved cash levels at the time debt service payments are due, which alleviates our opinion of the risk surrounding the "naked abatement" of the alternate revenue source bonds. In our opinion, the trend shows that the district likely would have sufficient cash on hand to pay the debt service on the alternate revenue source bonds if the sale of the rollover bonds whose proceeds are the intended payment source for the debt is delayed. The...

Companies mentioned in this report are:
- Carbondale Pk Dist

Action: Outlook: Stable
Action: Upgraded

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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