Summary: Calistoga Joint Unified School District, California; Appropriations; General Obligation Nov 14

Description: Abstract
Standard & Poor's Ratings Services assigned its 'AA-' long-term rating to Calistoga Joint Unified School District, Calif.'s series 2014 certificates of participation (COPs). At the same time, Standard & Poor's affirmed its 'AA' long-term rating and underlying rating (SPUR) on the district's previously issued general obligation (GO) bonds. Finally, Standard & Poor's affirmed its 'AA-' SPUR on the district's previously issued COPs. The outlook is stable. The series 2014 COPs represent an interest in rental payments made by the district, as lessee, to the California School Board Assn. Finance Corp. of California, as lessor, for the use of certain assets. The leased assets include 11 permanent single-story structures that make up Calistoga Elementary School. Under the lease agreement, the district...

Companies mentioned in this report are:
- Calistoga Jt Unif Sch Dist

Action: Affirmed
Action: New Rating
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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