Summary: Camden Central School District, New York; General Obligation; School State Program Dec 14

Description: Abstract
Standard & Poor's Ratings Services assigned its 'A+' long-term rating and underlying rating for credit program to Camden Central School District, N.Y.'s series 2014 general obligation (GO) refunding bonds. At the same time, Standard & Poor's affirmed its 'A+' underlying rating on the district's GO bonds outstanding. The outlook on all ratings is stable. The underlying rating reflects our view of the district's: Good income and adequate property wealth; Very strong reserves, coupled with good financial management practices; and Low overall debt burden net of building aid reimbursements. The above strengths, in our opinion, are offset by a limited local tax base and rising pension and other postemployment benefits (OPEB) contributions. The faith and credit of the school district secures...

Companies mentioned in this report are:
- Camden Cent Sch Dist

Action: Affirmed
Action: New Rating

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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