Summary: Carrollton School System, Georgia; School State Program Apr 10

Description:
Abstract
Standard & Poor's Ratings Services has raised its issuer credit rating (ICR) on Carrollton School System, Ga.'s series 2007 GO school bonds to 'A+' from 'A', reflecting the district's strong historical financial position. The 'AA+' rating on the bonds has been affirmed and is based on the strength of the Georgia State Aid Intercept Program. The 'A+' ICR reflects the district's: Diverse and stable economic base, anchored by the University of Western Georgia and Tanner Medical Center; and Manageable debt burden. The above strengths are somewhat offset by below-average wealth and income indicators and a reliance on state aid revenues. The bonds are general obligations of the school district, payable first from special-purpose local-option sales tax (SPLOST) revenues; they are...

Companies mentioned in this report are:
- Carrollton Sch Sys

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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