Summary: Camas County School District No. 121 (Fairfield), Idaho; School State Program Jul 15

Description: Abstract
Standard & Poor's Ratings Services lowered its underlying rating for credit program to 'A' from 'A+' on Camas County School District No. 121 (Fairfield), Idaho's general obligation (GO) bonds. The outlook is stable. The rating action reflects our view of significant declines in the district's financial position during the past three years and lower income indicators since our previous analysis. The GO bonds are secured by the district's full faith and credit, including all of the taxable property within the district and the proceeds of ad valorem property taxes collected within the district. The rating reflects our view of the district's: Consistent voter support for property tax overrides to supplement core state funding; Strong available balance in relative terms that...

Companies mentioned in this report are:
- Camas Cnty Sch Dist No 121 Fairfield

Action: Downgraded
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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