



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B1	A C T I F					
B10	DISPONIBILITES					
B100	CAISSES					
B100.000	Caisses		582,714.07	528,875.07		53,839.00
TOTAL	CAISSES	0.00	582,714.07	528,875.07	0.00	53,839.00
B101	CHEQUES POSTAUX					
B101.000	Chèques-postaux		4,799,101.51	4,311,761.17		487,340.34
TOTAL	CHEQUES POSTAUX	0.00	4,799,101.51	4,311,761.17	0.00	487,340.34
B102	BANQUES					
B102.000	Comptes-courants bancaires		78,673,309.00	78,334,848.69		338,460.31
TOTAL	BANQUES	0.00	78,673,309.00	78,334,848.69	0.00	338,460.31
TOTAL	DISPONIBILITES	0.00	84,055,124.58	83,175,484.93	0.00	879,639.65
B11	AVOIRS					
B111	COMPTES-COURANTS					
B111.010	Avance action sociale		6,534,509.29	3,050,974.01		3,483,535.28
B111.020	Impôt anticipé		210,945.01	113,462.63		97,482.38
B111.030	Encaissements SIPP/PM		22,535,361.48	22,535,361.48		0.00
B111.040	Restaurant du centre sportif cpte-courant		304,546.02	8,781.60		295,764.42
B111.050	Compte-courant SEVT		8,286.35			8,286.35
B111.212	Compte-courant Collège Val-de-Travers		866,949.05	16,578.70		850,370.35
TOTAL	COMPTES-COURANTS	0.00	30,460,597.20	25,725,158.42	0.00	4,735,438.78
B112	IMPOTS A ENCAISSER					
B112.000	Débiteurs SIPP année en cours		23,028,460.99	18,806,201.05		4,222,259.94



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			Débit	Crédit		
B112.010	Débiteurs SIPP années précédentes		4,555,352.46	2,895,450.54		1,659,901.92
B112.020	Débiteurs PM année en cours		2,832,744.18	2,951,289.99		-118,545.81
B112.030	Débiteurs PM années précédente		58,311.11	58,311.11		0.00
B112.040	Débiteurs ISIS		335,751.96	331,476.73		4,275.23
B112.050	Variations sur impôts		331.56	331.56		0.00
B112.060	Débiteurs contentieux impôts		9,578.68			9,578.68
TOTAL	IMPOTS A ENCAISSER	0.00	30,820,530.94	25,043,060.98	0.00	5,777,469.96
B115	AUTRES DEBITEURS					
B115.000	Débiteurs généraux		8,778,283.30	5,324,097.86		3,454,185.44
B115.910	Traitements & Salaires		8,549,229.85	8,549,229.85		0.00
B115.911	Traitements & Salaires Centre Sportif		40,164.45			40,164.45
B115.920	Cpte d'ordre, Allocations familiales		73.50	2,700.00		-2,626.50
B115.930	Cpte d'ordre, AVS/AC employeur		2,100,698.30	2,100,698.30		0.00
B115.940	Cpte d'ordre, Ass.-maladie/accidents		656,806.80	656,806.80		0.00
B115.970	Cpte d'ordre, CCAP part employeur		92,473.85	92,473.85		0.00
TOTAL	AUTRES DEBITEURS	0.00	20,217,730.05	16,726,006.66	0.00	3,491,723.39
B119	IMPOT PREALABLE TVA					
B119.340	TVA préalable centre sportif		19,369.43	19,369.43		0.00
B119.700	TVA préalable eau potable		79,430.95	79,430.95		0.00
B119.710	TVA préalable épuration		112,013.45	112,013.45		0.00
B119.720	TVA préalable déchets		237,608.38	237,608.38		0.00
B119.812	TVA préalable sylviculture		36,554.85	36,554.85		0.00
TOTAL	IMPOT PREALABLE TVA	0.00	484,977.06	484,977.06	0.00	0.00
TOTAL	AVOIRS	0.00	81,983,835.25	67,979,203.12	0.00	14,004,632.13
B12	PLACEMENTS					



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B120	VALEURS A REVENU FIXE					
B120.000	Raiffeisen CE sociétaire 119060.73		588,870.95	583,915.65		4,955.30
B120.001	Bayards BCN E3514.73.87 PONT AVS		51,568.10	84.85		51,483.25
B120.002	Bayards BCN Z1526.02		1,882.75	1,882.75		0.00
B120.003	Boveresse Cpte épargne sociétaire		19,772.60	19,772.60		0.00
B120.005	Buttes BCN E 1535.00		20,805.05	20,805.05		0.00
B120.006	Buttes Raiffeisen Epargne 1751.03		326,225.86	326,225.86		0.00
B120.007	Buttes Raiffeisen placement à terme		100,000.00	100,000.00		0.00
B120.009	Saint-Sulpice Epargne 03		34,827.10	34,827.10		0.00
B120.010	Travers Raiffeisen 110352.49		8,647.50	30.05		8,617.45
B120.011	Travers Raiffeisen 110352.05		5,909.05			5,909.05
B120.012	Travers Raiffeisen 11251.76		2,472.50	2,472.50		0.00
B120.013	Travers Raiffeisen 11251.31		3,384.00	3,384.00		0.00
B120.014	Travers Raiffeisen 110352.01		2.00			2.00
B120.016	Saint-Sulpice UBS 525.469.01M		16,904.90	16,904.90		0.00
TOTAL	VALEURS A REVENU FIXE	0.00	1,181,272.36	1,110,305.31	0.00	70,967.05
B121	ACTIONS ET PARTS SOCIALES					
B121.000	Parts Raiffeisen		800.00	799.00		1.00
B121.001	Titres		41.00	40.00		1.00
TOTAL	ACTIONS ET PARTS SOCIALES	0.00	841.00	839.00	0.00	2.00
B123	IMMEUBLES					
B123.000	Terrains à bâtir		1,114,031.80	262,324.50	7,867.50	851,707.30
B123.100	Champs, jardins		1,371,413.92	4,491.05		1,366,922.87
B123.200	Domaines & métairies		545,061.75	170,500.00	9,500.00	374,561.75
B123.300	Immeubles		3,491,516.58	7,321.00	7,321.00	3,484,195.58
TOTAL	IMMEUBLES	0.00	6,522,024.05	444,636.55	24,688.50	6,077,387.50



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			Débit	Crédit		
TOTAL	PLACEMENTS	0.00	7,704,137.41	1,555,780.86	24,688.50	6,148,356.55
B13	ACTIFS TRANSITOIRES					
B131	LOYERS ET FERMAGES					
B131.120	Bayards Compte S.A. (CCBB SA)		34,498.53	19,159.00		15,339.53
TOTAL	LOYERS ET FERMAGES	0.00	34,498.53	19,159.00	0.00	15,339.53
B139	AUTRES COMPTES TRANSITOIRES					
B139.000	Charges payées d'avance		3,968,891.77	2,951,636.00		1,017,255.77
B139.100	Revenus à percevoir		7,253,459.18	3,615,661.31		3,637,797.87
TOTAL	AUTRES COMPTES TRANSITOIRES	0.00	11,222,350.95	6,567,297.31	0.00	4,655,053.64
TOTAL	ACTIFS TRANSITOIRES	0.00	11,256,849.48	6,586,456.31	0.00	4,670,393.17
B14	INVESTISSEMENTS					
B140	TERRAINS NON-BATIS					
B140.100	Couvet Terrain de foot. Dubied		41,400.00	13,050.00	13,050.00	28,350.00
B140.101	Couvet Terrain La Léchère		529,725.60	10,600.00	10,600.00	519,125.60
B140.102	Couvet Pontet		103,300.00	103,300.00		0.00
B140.202	Fleurier, Nouveau Plan aménagement		90,482.80	90,482.80		0.00
B140.300	Môtiers Terrains 421'978 M2		144,725.12	144,725.12		0.00
B140.301	Môtiers Terrains Boveresse 5641 M2		1,912.00	1,912.00		0.00
B140.302	Môtiers Terrain de Riaux		20,000.00	20,000.00		0.00
TOTAL	TERRAINS NON-BATIS	0.00	931,545.52	384,069.92	23,650.00	547,475.60
B141	OUVRAGES DE GENIE CIVIL					
B141.620	Routes communales		9,016,602.76	584,641.20	316,889.00	8,431,961.56
B141.700	Investissements eau potable y.c. SDEVDT		4,738,946.05	1,791,466.90	311,150.00	2,947,479.15
B141.710	Investissements épuration		8,150,061.30	587,897.55	350,967.00	7,562,163.75



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B141.790	Investissements amén./équip./infrastruct.		7,919,820.06	329,135.35	173,450.00	7,590,684.71
B141.812	Chemins forestiers		171,892.15	6,500.00	6,500.00	165,392.15
B141.830	Temps des Nobel		3,614.00			3,614.00
B141.860	Investissements énergie		308,155.00	113,505.00	31,175.00	194,650.00
B141.900	Investissements zones industrielles		3,669,015.50	144,400.00	144,400.00	3,524,615.50
TOTAL	OUVRAGES DE GENIE CIVIL	0.00	33,978,106.82	3,557,546.00	1,334,531.00	30,420,560.82
B143	TERRAINS BATIS					
B143.020	Bâtiments administratifs		3,065,964.10	159,300.00	159,300.00	2,906,664.10
B143.140	Hangars des Pompiers		1,075,697.90	45,455.25	45,455.25	1,030,242.65
B143.150	Stands de tir		37,396.20			37,396.20
B143.160	Abris de protection civile		1,564,844.40	196,550.00	46,550.00	1,368,294.40
B143.210	Collèges		10,821,887.22	735,751.35	457,359.80	10,086,135.87
B143.340	Infrastructures sportives		10,986,877.81	477,900.15	465,420.00	10,508,977.66
B143.350	Salles de spectacles		3,624,950.45	129,358.00	114,100.00	3,495,592.45
B143.390	Temples		554,858.60	20,100.00	20,100.00	534,758.60
B143.490	Ambulances		196,000.00	24,000.00	24,000.00	172,000.00
B143.540	Crèches		461,930.00	54,400.00	54,400.00	407,530.00
B143.620	Hangars des TP		2,928,300.34	150,715.20	82,640.00	2,777,585.14
B143.740	Cimetières		239,615.80	39,160.00	9,160.00	200,455.80
B143.780	WC Publics		1.00			1.00
B143.812	Bâtiments forestiers généraux		246,601.00	11,100.00	11,100.00	235,501.00
TOTAL	TERRAINS BATIS	0.00	35,804,924.82	2,043,789.95	1,489,585.05	33,761,134.87
B145	FORETS					
B145.812	Forêts communales		6,924,296.65			6,924,296.65
TOTAL	FORETS	0.00	6,924,296.65	0.00	0.00	6,924,296.65
B146	MOBILIER, MACHINES, VEHICULES					
B146.000	Equipement informatique		7,708.00	6,500.00	6,500.00	1,208.00



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			Débit	Crédit		
B146.090	Equipement divers		286,898.43	224,888.30	39,655.90	62,010.13
B146.140	Mobilier, machines, véhicules service du feu		46,615.50			46,615.50
B146.490	Véhicules ambulances		120,000.00	60,000.00	60,000.00	60,000.00
B146.620	Véhicules TP		148,600.00	22,300.00	22,300.00	126,300.00
B146.700	Compteurs d'eau		288,759.15	22,965.00	22,965.00	265,794.15
TOTAL	MOBILIER, MACHINES, VEHICULES	0.00	898,581.08	336,653.30	151,420.90	561,927.78
B147	STOCK					
B147.100	Economat		104,745.06	1,000.00		103,745.06
B147.200	Stock mazout		31,312.80			31,312.80
TOTAL	STOCK	0.00	136,057.86	1,000.00	0.00	135,057.86
TOTAL	INVESTISSEMENTS	0.00	78,673,512.75	6,323,059.17	2,999,186.95	72,350,453.58
B15	PRETS ET PARTICIPATIONS PERMANENTES					
B154	SOCIETES D'ECONOMIE MIXTE					
B154.110	BNS Actions		2,050.00	62.00		1,988.00
B154.130	CCCB CHAUFFAGE AU BOIS SA		1.00			1.00
B154.140	SCC LE FOYER PARTICIPATION		1.00			1.00
B154.141	CCS Part capital social		1,000.00			1,000.00
B154.142	VALTRA		1.00			1.00
B154.160	GROUPE E ACTIONS		67,500.00			67,500.00
B154.161	Actions SEVT SA		4,171,000.00			4,171,000.00
B154.170	HOTEL 6 COMMUNES ACTIONS		1.00			1.00
B154.171	HOTEL 6 COMMUNES BONS DE PARTICIPATION		2.00	1.00		1.00
B154.180	JOB ECO PARTICIPATIONS		1.00			1.00
B154.190	NAVISTRA ACTIONS		1.00			1.00
B154.200	VITEOS		1.00			1.00
B154.230	STE COOP HABITATION FLEURIER		1.00			1.00



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B154.240	STE COOP PATINOIRE PARTS SOCIALES		3.00	2.00		1.00
B154.250	TBRC PARTS SOCIALES		1.00			1.00
B154.260	TRN		1.00			1.00
B154.280	VADEC		1.00			1.00
TOTAL	SOCIETES D'ECONOMIE MIXTE	0.00	4,241,566.00	65.00	0.00	4,241,501.00
B155	INSTITUTIONS PRIVEES					
B155.120	COOPERATIVE IMMOBILIERE SA		1.00			1.00
B155.130	CPHM PARTS		1.00			1.00
B155.160	FONDATION QUALITE FLEURIER		1.00			1.00
B155.170	BOIS ENERGIE NEUCHATEL (BEN)		1.00			1.00
B155.180	HOTEL DE L'AIGLE SA		1.00			1.00
B155.344	PRÊT A TBRC		1,400,000.00			1,400,000.00
TOTAL	INSTITUTIONS PRIVEES	0.00	1,400,005.00	0.00	0.00	1,400,005.00
TOTAL	PRETS ET PARTICIPATIONS PERMANENTES	0.00	5,641,571.00	65.00	0.00	5,641,506.00
B17	AUTRES DEPENSES A AMORTIR					
B170	DEPENSES A AMORTIR					
B170.000	Buttes conception directrice		64,618.40	24,618.90		39,999.50
B170.002	Fleurier, plan d'aménagement 10%		127,623.15	6,311.65		121,311.50
B170.003	Buttes, plan de quartier Surville 10%		22,800.20			22,800.20
B170.005	Couvet, plan d'alignement réactualisation		69,100.00	7,000.00	7,000.00	62,100.00
B170.006	Couvet, quartier Champ-du-Tronc 10%		39,100.00	6,300.00	6,300.00	32,800.00
B170.007	Couvet, expropriation source Crêt Côte Bertin		69,417.60	14,329.00	14,329.00	55,088.60
B170.008	Couvet, étude chauffage		13,234.80	700.00	700.00	12,534.80
B170.010	Môtiers, concept architectural Plaine Fin 10%		89,253.65			89,253.65
B170.012	Môtiers, plan d'aménagement 10%		20,362.30	2,260.00	2,260.00	18,102.30
B170.013	Noiraigue, plan d'alignement 10%		8,985.00			8,985.00



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B170.014	SEPUVT, élaboration PGEER 10%		91,990.55	9,200.00	9,200.00	82,790.55
B170.015	SIPCO, étude rénovation		4,280.00	430.00	430.00	3,850.00
B170.016	Plan directeur régional 10%		138,485.10	12,154.05		126,331.05
B170.210	Saint-Sulpice, Centenaire du Collège		10,000.00	1,000.00	1,000.00	9,000.00
TOTAL	DEPENSES A AMORTIR	0.00	769,250.75	84,303.60	41,219.00	684,947.15
TOTAL	AUTRES DEPENSES A AMORTIR	0.00	769,250.75	84,303.60	41,219.00	684,947.15
TOTAL	A C T I F	0.00	270,084,281.22	165,704,352.99	3,065,094.45	104,379,928.23



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			Débit	Crédit		
B2	P A S S I F					
B20	ENGAGEMENTS COURANTS					
B200	CREANCIERS					
B200.000	Créanciers		33,114,718.60	37,316,691.78		-4,201,973.18
TOTAL	CREANCIERS	0.00	33,114,718.60	37,316,691.78	0.00	-4,201,973.18
B201	DEPOTS					
B201.000	Dépôts		6,162.65	6,162.65		0.00
TOTAL	DEPOTS	0.00	6,162.65	6,162.65	0.00	0.00
B209	AUTRES ENGAGEMENTS					
B209.011	Don SID		50,000.00	210,000.00		-160,000.00
B209.340	TVA due centre sportif		3,596.10	3,596.10		0.00
B209.700	TVA due eau potable		30,689.34	30,689.34		0.00
B209.710	TVA due épuration		90,234.50	90,234.50		0.00
B209.720	TVA due déchets		121,630.06	121,630.06		0.00
B209.812	TVA due sylviculture		2,904.81	2,904.81		0.00
B209.970	Cpte d'ordre, Divers		1,199,797.86	1,186,640.76		13,157.10
B209.971	Cpte d'ordre Copropriété Centre sportif		371,742.80	371,742.92		-0.12
B209.972	CSR cartes de crédit			11,477.32		-11,477.32
B209.981	Cpte d'ordre, Dpt Gestion Territoire		37,111.00	49,261.00		-12,150.00
B209.990	Reports de frais de rappels			0.02		-0.02
TOTAL	AUTRES ENGAGEMENTS	0.00	1,907,706.47	2,078,176.83	0.00	-170,470.36
TOTAL	ENGAGEMENTS COURANTS	0.00	35,028,587.72	39,401,031.26	0.00	-4,372,443.54
B21	DETTES A COURT TERME					
B210	BANQUES					



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B210.000	Comptes-courants bancaires		1,660,353.79	1,660,353.79		0.00
TOTAL	BANQUES	0.00	1,660,353.79	1,660,353.79	0.00	0.00
B212	ENTREPRISES PUBLIQUES AUTONOMES					
B212.100	Fleurier Fond. Hôpital 3.00% 07/10 200'000.-		200,000.00	200,000.00		0.00
B212.110	Fleurier Fond. Hôpital 3.00% 06/09 100'000.-		100,000.00	100,000.00		0.00
B212.120	Fleurier Fond. Hôpital 3.00% 07/10 200'000.-		200,000.00	200,000.00		0.00
TOTAL	ENTREPRISES PUBLIQUES AUTONOMES	0.00	500,000.00	500,000.00	0.00	0.00
TOTAL	DETTES A COURT TERME	0.00	2,160,353.79	2,160,353.79	0.00	0.00
B22	DETTES A MOYEN ET LONG TERMES					
B221	EMPRUNTS FONDES S/RECONNAISS. DE DETTES					
B221.000	BCN H3501.19.45 BAYARDS		960,000.00	960,000.00		0.00
B221.001	BCN Z 3532.47.35 BAYARDS		193,500.00	193,500.00		0.00
B221.002	BCN E 3521.25.28 BAYARDS		102,750.00	102,750.00		0.00
B221.003	BCN E 3537.46.30 BAYARDS		60,825.00	60,825.00		0.00
B221.004	BCN K 3524.72.28 BAYARDS		69,750.00	69,750.00		0.00
B221.005	BCN R 3521.25.26 BAYARDS		32,625.00	32,625.00		0.00
B221.006	BCN S 3517.91.48 BAYARDS		70,000.00	70,000.00		0.00
B221.007	BCN T 3513.40.26 BAYARDS		31,250.00	31,250.00		0.00
B221.008	BCN 1991 IMM. LA BOVERESSE		36,900.00	1,133,050.00		-1,096,150.00
B221.009	BCN TAUX FIXE BOVERESSE		1,000,000.00	1,000,000.00		0.00
B221.010	BCN L 3506.11.82 BUTTES		800,000.00	800,000.00		0.00
B221.011	BCN L U 3501.97.66 BUTTES		500,000.00	500,000.00		0.00
B221.013	BCN A 1993.72.02 CVT			2,100,000.00		-2,100,000.00
B221.014	BCN S 15.03.3511 CVT		50,000.00	100,000.00		-50,000.00
B221.015	BCN S 3511.17.86 CVT		35,000.00	1,470,000.00		-1,435,000.00
B221.016	BCN U 3522.37.60 CVT		62,500.00	187,500.00		-125,000.00



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B221.017	BCN R 3522.36.72 CVT		100,000.00	400,000.00		-300,000.00
B221.018	BCN R 3531.45.06 CVT		22,700.00	170,250.00		-147,550.00
B221.019	BCN INT 2.75% 2005/11 1MIO FLEURIER			1,000,000.00		-1,000,000.00
B221.020	BCN INT VAR. 2004/24 400'000.- FLEURIER		310,000.00	310,000.00		0.00
B221.021	BCN INT VAR. 1989/09 1MIO FLEURIER		17,500.00	17,500.00		0.00
B221.022	BCN INT VAR. 1989/09 300'000.- FLEURIER		5,000.00	5,000.00		0.00
B221.023	BCN INT VAR. 1992/12 1'285'000.- FLEURIER		257,000.00	257,000.00		0.00
B221.024	BCN INT VAR. 1993/13 350'000.- FLEURIER		61,250.00	61,250.00		0.00
B221.025	BCN INT VAR. 1995/15 1 MIO FLEURIER		375,000.00	375,000.00		0.00
B221.026	BCN INT VAR. 1995/15 1 MIO FLEURIER		375,000.00	375,000.00		0.00
B221.027	BCN INT VAR. 1996/11 350'000.- FLEURIER		61,250.00	61,250.00		0.00
B221.028	BCN/CFN/UBS INT VAR 92/12 1MIO FLEURIER		160,000.00	160,000.00		0.00
B221.030	BCN 2000 940.322.33 MOTIERS		287,500.00	287,500.00		0.00
B221.031	BCN 2004 940.322.37 MOTIERS		925,000.00	925,000.00		0.00
B221.032	BCN 1992 NOIRAIGUE		23,200.00	23,200.00		0.00
B221.033	BCN 1999 NOIRAIGUE		645,000.00	645,000.00		0.00
B221.034	BCN 2005 2.8125% 240'000.- NOIRAIGUE		24,000.00	168,000.00		-144,000.00
B221.035	BCN 1557.54 NOIRAIGUE		665.00	665.00		0.00
B221.036	BCN 1989/09 SEPUVT		115,000.00	115,000.00		0.00
B221.037	BCN P 137484.06 SIPCO		106,250.00	106,250.00		0.00
B221.038	BCN Z 3532.75.06 SIPCO		1,101,750.00	1,101,750.00		0.00
B221.039	BCN 2000 600'000.- TRAVERS		360,000.00	360,000.00		0.00
B221.040	BCN 1008 0740 1		75,000.00	3,370,000.00		-3,295,000.00
B221.049	CCS 2002 BUTTES			1,300,000.00		-1,300,000.00
B221.050	CCS 2006 BUTTES			1,200,000.00		-1,200,000.00
B221.059	CPE 1996/05 BAYARDS		15,000.00	105,000.00		-90,000.00
B221.060	CPE 2004/14 BAYARDS		15,000.00	240,000.00		-225,000.00
B221.061	CPE 2004/14 BUTTES		50,000.00	800,000.00		-750,000.00
B221.062	CPE 3.25% 2003/13 455'000 FLEURIER		45,500.00	227,500.00		-182,000.00
B221.063	CPE 3.% 2004/14 250'000.- FLEURIER		25,000.00	150,000.00		-125,000.00



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B221.064	CPE 3.25% 2007/17 975'000.- FLEURIER		97,500.00	877,500.00		-780,000.00
B221.065	CPE 940.322.35 MOTIERS		280,000.00	280,000.00		0.00
B221.066	CPE 940.322.36 MOTIERS		30,000.00	420,000.00		-390,000.00
B221.067	CPE 940.322.38 MOTIERS		30,000.00	480,000.00		-450,000.00
B221.068	CPE 940.322.39 MOTIERS		15,000.00	255,000.00		-240,000.00
B221.069	CPE 1993 330'000 NOIRAIGUE		16,500.00	82,500.00		-66,000.00
B221.070	CPE 1993 580'000 NOIRAIGUE		27,600.00	110,400.00		-82,800.00
B221.071	CPE 2000 300'000 NOIRAIGUE			300,000.00		-300,000.00
B221.072	CPE 2005 425'000 NOIRAIGUE		21,250.00	361,250.00		-340,000.00
B221.073	CPE 2003/13 SEPUVT		22,500.00	112,500.00		-90,000.00
B221.074	CPE EGLISE ST-SULPICE		25,000.00	425,000.00		-400,000.00
B221.075	CPE 2002 750'000.- TRAVERS		75,000.00	300,000.00		-225,000.00
B221.076	CPE 2003 250'000.- TRAVERS		12,500.00	187,500.00		-175,000.00
B221.077	CPE 2004 500'000.- TRAVERS		25,000.00	400,000.00		-375,000.00
B221.078	CPE 2006 600'000.- TRAVERS		30,000.00	540,000.00		-510,000.00
B221.086	CS 2002 4.15% 3'100'000 COUVET		160,000.00	2,395,000.00		-2,235,000.00
B221.087	CS 1999 4.5% 1 MIO COUVET		22,500.00	660,000.00		-637,500.00
B221.091	EMPRUNT BANCAIRE CSR		80,000.00	1,160,000.00		-1,080,000.00
B221.092	EMPRUNT SANS INT./COMPTEURS BUTTES		6,000.00	84,000.00		-78,000.00
B221.096	ETAT BELLEVUE 2002 BAYARDS		5,000.00	70,000.00		-65,000.00
B221.097	ETAT LIQUID. 2003 BAYARDS		15,000.00	225,000.00		-210,000.00
B221.098	ETAT COLLEGE/HALLE BUTTES		10,000.00	110,000.00		-100,000.00
B221.099	ETAT 2001 C. FORESTIER 93'800.- COUVET		4,690.00	60,970.00		-56,280.00
B221.100	ETAT 1993 MOTIERS		13,000.00	51,453.65		-38,453.65
B221.101	ETAT 1994 MOTIERS		52,400.00	52,400.00		0.00
B221.102	ETAT 300'000.- NOIRAIGUE			300,000.00		-300,000.00
B221.108	FDS AIDE AUX COMMUNES 2001 NOIRAIGUE		25,000.00	325,000.00		-300,000.00
B221.109	FDS AIDE AUX COMMUNES 250'000.- NOIRAIGUE		12,500.00	137,500.00		-125,000.00
B221.110	FDS AIDE AUX COMMUNES EAU 15'000.- NOIRAIGUE		750.00	7,500.00		-6,750.00
B221.111	FDS AIDE AUX COMMUNES EAU 200'000.- NOIRAIGUE		10,000.00	100,000.00		-90,000.00



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B221.116	HALLE DE GYMNASIQUE LES BAYARDS		2,400.00	36,000.00		-33,600.00
B221.119	KOMMUNALKREDIT 1MIO 2.66% COUVET			1,000,000.00		-1,000,000.00
B221.120	KOMMUNALKREDIT 1,5MIO 3.32% COUVET		100,000.00	1,000,000.00		-900,000.00
B221.121	KOMMUNALKREDIT 1,1MIO 2.75% COUVET		73,000.00	881,000.00		-808,000.00
B221.122	KOMMUNALKREDIT 1,5 MIO 2.85% COUVET			1,500,000.00		-1,500,000.00
B221.123	KOMMUNALKREDIT 1,5 MIO 4.14% COUVET		75,000.00	1,012,500.00		-937,500.00
B221.124	KOMMUNALKREDIT 1,9 MIO 3.4% COUVET		126,000.00	1,774,000.00		-1,648,000.00
B221.125	KOMMUNALKREDIT 2 MIOS 2.55% COUVET		200,000.00	1,200,000.00		-1,000,000.00
B221.126	KOMMUNALKREDIT 2 MIOS 2.87% COUVET		130,000.00	1,350,000.00		-1,220,000.00
B221.127	KOMMUNALKREDIT 1 MIO 2.29% FLEURIER		100,000.00	700,000.00		-600,000.00
B221.128	KOMMUNALKREDIT 1 MIO 2.29% FLEURIER			1,000,000.00		-1,000,000.00
B221.130	KOMMUNALKREDIT 1,5 MIO 2.52% FLEURIER		150,000.00	600,000.00		-450,000.00
B221.131	KOMMUNALKREDIT 2 MIOS 2.59% FLEURIER		200,000.00	1,100,000.00		-900,000.00
B221.132	KOMMUNALKREDIT 1.5 MIO 4.39% FLEURIER		150,000.00	300,000.00		-150,000.00
B221.133	KOMMUNALKREDIT 1 MIO 2004 TRAVERS		100,000.00	600,000.00		-500,000.00
B221.134	KOMMUNALKREDIT 1 MIO 2006 TRAVERS		50,000.00	900,000.00		-850,000.00
B221.135	KOMMUNALKREDIT 500'000 2005 TRAVERS		25,000.00	425,000.00		-400,000.00
B221.136	KOMMUNALKREDIT 500'000 2006 TRAVERS			500,000.00		-500,000.00
B221.147	LIM EXTENSION CAD 2003 BAYARDS		3,850.00	53,900.00		-50,050.00
B221.148	LIM COLLEGE RENOV. BAYARDS		3,100.00	9,500.00		-6,400.00
B221.149	LIM EAU RENOV 2003 BAYARDS		3,750.00	52,500.00		-48,750.00
B221.150	LIM STATION POMPAGE E/US BAYARDS		6,340.00	158,300.00		-151,960.00
B221.151	LIM 1997 TEMPLE BOVERESSE		8,200.00	115,000.00		-106,800.00
B221.152	LIM COURTE-CREYE BOVERESSE		2,200.00	49,400.00		-47,200.00
B221.153	LIM COURTE-CREYE BOVERESSE 2ème Étape		770.00	19,920.00		-19,150.00
B221.154	LIM CSR 1ère étape		120,700.00	2,534,400.00		-2,413,700.00
B221.155	LIM CSR 2ème étape		58,600.00	1,289,800.00		-1,231,200.00
B221.156	LIM CSR 3ème étape		17,540.00	438,300.00		-420,760.00
B221.158	LIM LIAISON J10-ZI COUVET		21,970.00	527,180.00		-505,210.00
B221.159	LIM C. FORESTIER CANT. COUVET		4,670.00	46,650.00		-41,980.00



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B221.160	LIM C. FORESTIER FED. COUVET		4,670.00	46,650.00		-41,980.00
B221.163	LIM CIRCUL. COUVET		5,100.00	30,800.00		-25,700.00
B221.164	LIM TELECOMM. 93 COUVET		14,300.00	57,200.00		-42,900.00
B221.165	LIM TELECOMM. COUVET		14,300.00	57,200.00		-42,900.00
B221.166	LIM TRANSFORM. ST-GERVAIS 87 COUVET		1,325.00	2,650.00		-1,325.00
B221.167	LIM ZI LES OVREUX COUVET		5,000.00	26,300.00		-21,300.00
B221.168	LIM ZI PRE-JORAT COUVET		12,450.00	12,450.00		0.00
B221.169	LIM CSR		4,262,500.00	4,262,500.00		0.00
B221.170	LIM CVT		72,500.00	1,594,000.00		-1,521,500.00
B221.171	LIM CLASSE+BUREAU NOIRAIGUE		2,600.00	21,000.00		-18,400.00
B221.172	LIM ELECTRICITE FURCIL NOIRAIGUE		2,400.00	2,400.00		0.00
B221.173	LIM TROTTOIRS NOIRAIGUE		1,500.00	12,000.00		-10,500.00
B221.174	LIM EAU VERS-CHEZ-JOLY NOIRAIGUE		13,700.00	68,000.00		-54,300.00
B221.175	LIM SIPCO		2,900.00	53,200.00		-50,300.00
B221.176	LIM CHLORAGE SIPCO		760.00	16,920.00		-16,160.00
B221.177	LIM REFECTION SIPCO		17,800.00	517,200.00		-499,400.00
B221.178	LIM 91 SAINT-SULPICE		950.00	5,900.00		-4,950.00
B221.179	LIM ROUTE PARC 2000 SAINT-SULPICE		1,350.00	30,200.00		-28,850.00
B221.180	LIM STATION POMPAGE SAINT-SULPICE		1,600.00	23,400.00		-21,800.00
B221.181	LIM 1985-86 TRAVERS		9,400.00	9,400.00		0.00
B221.182	LIM 1991 500'000.- TRAVERS		27,400.00	27,400.00		0.00
B221.183	LIM 1999 102'000.- TRAVERS		4,250.00	59,500.00		-55,250.00
B221.184	LIM 2000 575'000.- TRAVERS		24,000.00	359,000.00		-335,000.00
B221.186	LIM 2006/36 FLEURIER		4,935.00	138,130.00		-133,195.00
B221.187	LIM 2003/22 FLEURIER		14,750.00	206,500.00		-191,750.00
B221.188	LIM COLLEGE BUTTES		13,200.00	291,400.00		-278,200.00
B221.189	LIM SURVILLE BUTTES		735.00	18,325.00		-17,590.00
B221.190	LIM COUATANNE BUTTES		2,400.00	19,200.00		-16,800.00
B221.191	LIM Z.I. BUTTES		875.00	26,300.00		-25,425.00
B221.194	OFIAMT MOTIERS		95,660.00	99,660.00		-4,000.00



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B221.195	OFIAMT HALLE SAINT-SULPICE		2,500.00	55,000.00		-52,500.00
B221.196	LIM PASSAGES A NIVEAU MOTIERS			88,320.00		-88,320.00
B221.199	PRET NO 6-6020.1 SAINT-SULPICE		5,000.00	10,000.00		-5,000.00
B221.202	RAIFFEISEN 87-940322.20 MOTIERS		515,480.50	515,480.50		0.00
B221.203	RAIFFEISEN 2007 AMBULANCE SYRES		60,000.00	120,000.00		-60,000.00
B221.204	RAIFFAISEN 1170.05/APP.COLL BAYARDS		3,375.00	53,000.00		-49,625.00
B221.206	SEVT SDEVDT		1,200,000.00	1,500,000.00		-300,000.00
B221.210	SUVA 2001 TRAVERS		490,000.00	490,000.00		0.00
B221.211	SUVA 2001/225M COLLEGE BAYARDS		67,500.00	67,500.00		0.00
B221.213	UBS 1995 SEPUVT		98,000.00	797,500.00		-699,500.00
B221.214	UBS 2003 SAINT-SULPICE		9,900.00	574,100.00		-564,200.00
B221.215	UBS 2008 FLEURIER 1'500'000.-			1,500,000.00		-1,500,000.00
B221.216	UBS 2008 FLEURIER 4'000'000.-		28,477.35	4,028,477.35		-4,000,000.00
B221.217	UBS 2008 SGDVT 2008 747'000.-		747,000.00	747,000.00		0.00
B221.218	VAUDOISE 1 MIO 3.8% COUVET		1,000,000.00	1,000,000.00		0.00
B221.219	VAUDOISE VIE 4% FLEURIER			2,000,000.00		-2,000,000.00
TOTAL	EMPRUNTS FONDES S/RECONNAISS. DE DETTES	0.00	21,283,987.85	76,813,351.50	0.00	-55,529,363.65
TOTAL	DETTES A MOYEN ET LONG TERMES	0.00	21,283,987.85	76,813,351.50	0.00	-55,529,363.65
B24	PROVISIONS					
B240	DEBITEURS IMPOTS					
B240.990	Provision débiteurs impôts		369,000.00	663,000.00		-294,000.00
TOTAL	DEBITEURS IMPOTS	0.00	369,000.00	663,000.00	0.00	-294,000.00
TOTAL	PROVISIONS	0.00	369,000.00	663,000.00	0.00	-294,000.00
B25	PASSIFS TRANSITOIRES					



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B259	AUTRES COMPTES TRANSITOIRES					
B259.000	Charges à payer		3,733,735.03	5,489,377.92		-1,755,642.89
B259.100	Revenus reçus d'avance		39,559.20	1,129,235.08		-1,089,675.88
TOTAL	AUTRES COMPTES TRANSITOIRES	0.00	3,773,294.23	6,618,613.00	0.00	-2,845,318.77
TOTAL	PASSIFS TRANSITOIRES	0.00	3,773,294.23	6,618,613.00	0.00	-2,845,318.77
B28	ENGAGEMENTS ENVERS FINANCEMENTS SPECIAUX					
B280	-					
B280.000	Réserve Processus de fusion		468,062.56	10,436,400.00		-9,968,337.44
B280.010	Réserve bannière communale			818.30		-818.30
B280.020	Réserve Pont AVS			756,316.90		-756,316.90
B280.160	Réserve contribution remplacement PC		13,910.00	1,453,545.80		-1,439,635.80
B280.210	Réserve scolaire ordinaire		2,290.00	14,531.20		-12,241.20
B280.390	Réserve Temple			19,053.90		-19,053.90
B280.391	Réserve orgue Travers			2,468.50		-2,468.50
B280.580	Réserve fonds entraide des chômeurs			2,351.40		-2,351.40
B280.581	Réserve prestations sociales extraordinaires			30,201.35		-30,201.35
B280.620	Réserve entretien charrue à écrêter			175.00		-175.00
B280.700	Réserve approvisionnement eau		260,742.41	464,196.98		-203,454.57
B280.710	Réserve épuration		11,936.06	627,175.12		-615,239.06
B280.720	Réserve ramassage et incinération des déchets		25,652.40	212,739.55		-187,087.15
B280.730	Réserve contrôle des viandes			4,520.75		-4,520.75
B280.740	Réserve Columbarium			19,900.00		-19,900.00
B280.800	Réserve drainage		463,062.56	475,655.36		-12,592.80
B280.812	Réserve fonds forestier		63,929.15	758,933.80		-695,004.65
B280.900	Réserve LIM			125,862.20		-125,862.20
B280.910	Réserve AGIO CSS			18,354.00		-18,354.00
B280.920	Réserve Mobilité douce Môtiers-Boveresse			297,471.00		-297,471.00



No compte	Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
			Débit	Crédit		
B280.940	Réserve dessertes		3,416.50	2,380,390.45		-2,376,973.95
B280.943	Réserve machine à laver Marronniers Môtiers			2,860.40		-2,860.40
TOTAL	-	0.00	1,313,001.64	18,103,921.96	0.00	-16,790,920.32
TOTAL	ENGAGEMENTS ENVERS FINANCEMENTS SPECIAUX	0.00	1,313,001.64	18,103,921.96	0.00	-16,790,920.32
B29	**** FORTUNE ****					
B290	FORTUNE					
B290.000	Fortune nette			23,776,881.55		-23,776,881.55
TOTAL	FORTUNE	0.00	0.00	23,776,881.55	0.00	-23,776,881.55
TOTAL	**** FORTUNE ****	0.00	0.00	23,776,881.55	0.00	-23,776,881.55
TOTAL	P A S S I F	0.00	63,928,225.23	167,537,153.06	0.00	-103,608,927.83

**Comptes 2009**

Libellé	Solde au 1.1	Comptes 2009		dont amortissement	Solde au 31.12
		Débit	Crédit		
ACTIF	0.00	270,084,281.22	165,704,352.99	0.00	104,379,928.23
PASSIF	0.00	64,135,054.23	167,805,817.06	0.00	-103,670,762.83
	0.00	334,219,335.45	333,510,170.05	0.00	709,165.40



Comptes 2008		Budget 2009	Clôture du compte administratif	Comptes 2009	
			Compte de fonctionnement	Charges	Revenus
0.00	53,505,665.00		Total des charges (30 - 39, sans 331, 332, 333)	53,590,720.98	
0.00	3,279,300.00		Amortissements (331, 332, 333)	3,040,405.95	
0.00	-54,864,371.00		Total des revenus		57,340,292.33
0.00	1,920,594.00		Excédent de charges		0.00
0.00	0.00		Excédent de revenus	709,165.40	
			Compte des investissements	Dépenses	Recettes
0.00	0.00		Total des dépenses	5,141,670.52	
0.00	0.00		Total des recettes (subvention, etc...)		617,029.05
0.00	0.00		Investissements nets / Augmentation		4,524,641.47
0.00	0.00		Investissements nets / Diminution	0.00	
			Financement	Dépenses	Recettes
0.00	0.00		Investissements nets / augmentation - diminution	4,524,641.47	0.00
0.00	-3,279,300.00		Amortissements		3,040,405.95
0.00	1,920,594.00		C/Fonctionnement excédent de charges - revenus	0.00	709,165.40
0.00	0.00		Insuffisance de financement		775,070.12
0.00	1,358,706.00		Excédent de financement	0.00	



Comptes 2008		Budget 2009	Clôture du compte administratif	Comptes 2009	
			Variation de la fortune nette	Débit	Crédit
0.00	-1,358,706.00		Insuffisance - excédent de financement	775,070.12	0.00
0.00	0.00		Report au bilan / Dépenses		5,141,670.52
0.00	3,279,300.00		Report au bilan / Recettes	3,657,435.00	
0.00	1,920,594.00		Fortune nette / Diminution		0.00
0.00	0.00		Fortune nette / Augmentation	709,165.40	
			Reprise du résultat du compte de fonctionnement	Débit	Crédit
0.00	1,920,594.00		Boni net / Déficit net	0.00	709,165.40
0.00	0.00		Amortissement supplémentaires (compte 332)		0.00
0.00	1,920,594.00		Déficit réel		0.00
0.00	0.00		Boni réel	709,165.40	