

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

# 2005

Open to Public Inspection

# Form 990

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2005 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>SOLAR ELECTRIC LIGHT FUND</b>		<b>D</b> Employer identification number 52-1701564
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1612 K STREET, NW 402		<b>E</b> Telephone number (202) 234-7265
		City or town, state or country, and ZIP + 4 WASHINGTON, DC 20006		<b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates?  Yes  No

H(b) If "Yes," enter number of affiliates: N/A

H(c) Are all affiliates included? (If "No," attach a list.) N/A  Yes  No

H(d) Is this a separate return filed by an organization covered by a group ruling?  Yes  No

I Group Exemption Number: N/A

M Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**G** Website: WWW.SELF.ORG

**J** Organization type (check only one)  501(c)(3) (insert no.)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **923,920.**

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Direct public support	1a	850,501.		
	<b>b</b> Indirect public support	1b	69,805.		
	<b>c</b> Government contributions (grants)	1c			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ 908,898. noncash \$ 11,408.)	1d			920,306.
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	<b>3</b> Membership dues and assessments	3			
	<b>4</b> Interest on savings and temporary cash investments	4			3,614.
	<b>5</b> Dividends and interest from securities	5			
	<b>6 a</b> Gross rents	6a			
	<b>b</b> Less: rental expenses	6b			
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	6c			
<b>7</b> Other investment income (describe _____)	7				
<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities	8a			
	(B) Other	8b			
	Less: cost or other basis and sales expenses	8c			
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
	<b>b</b> Less: direct expenses other than fundraising expenses	9b			
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
<b>10 a</b> Gross sales of inventory, less returns and allowances		10a			
	<b>b</b> Less: cost of goods sold	10b			
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
<b>11</b> Other revenue (from Part VII, line 103)	11				
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			923,920.	
Expenses	<b>13</b> Program services (from line 44, column (B))	13			261,396.
	<b>14</b> Management and general (from line 44, column (C))	14			66,275.
	<b>15</b> Fundraising (from line 44, column (D))	15			61,888.
	<b>16</b> Payments to affiliates (attach schedule)	16			
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	17			389,559.
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	18			534,361.
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	19			99,225.
	<b>20</b> Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 1	20			<22.>
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			633,564.

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) ... (cash \$ <u>10,300</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input checked="" type="checkbox"/>	22 10,300.	10,300.	STATEMENT 4	
23 Specific assistance to individuals (attach schedule) .....	23			
24 Benefits paid to or for members (attach schedule) .....	24			
25 Compensation of officers, directors, etc. **	25 106,094.	58,352.	26,523.	21,219.
26 Other salaries and wages .....	26 13,836.	3,231.	2,365.	8,240.
27 Pension plan contributions .....	27	0.	0.	0.
28 Other employee benefits .....	28 3,694.	1,465.	782.	1,447.
29 Payroll taxes .....	29 8,025.	4,093.	1,926.	2,006.
30 Professional fundraising fees .....	30			
31 Accounting fees .....	31 24,482.	21,055.	3,427.	0.
32 Legal fees .....	32	0.	0.	0.
33 Supplies .....	33 15,847.	8,082.	3,803.	3,962.
34 Telephone .....	34 10,744.	6,232.	4,298.	214.
35 Postage and shipping .....	35			
36 Occupancy .....	36 36,892.	18,815.	8,854.	9,223.
37 Equipment rental and maintenance .....	37			
38 Printing and publications .....	38 578.	0.	544.	34.
39 Travel .....	39 12,853.	11,953.	0.	900.
40 Conferences, conventions, and meetings ...	40 2,637.	2,637.	0.	0.
41 Interest .....	41			
42 Depreciation, depletion, etc. (attach schedule)	42 3,360.	1,714.	806.	840.
43 Other expenses not covered above (itemize):				
a	43a			
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g SEE STATEMENT 2	43g 140,217.	113,467.	12,947.	13,803.
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 389,559.	261,396.	66,275.	61,888.

**Joint Costs.** Check  if you are following SOP 98-2.  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;  
 (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

\*\* SEE STATEMENT 3

**Part III Statement of Program Service Accomplishments** (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 6	Program Service Expenses
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
<b>a</b> SEE STATEMENT 5  (Grants and allocations \$ 10,300. ) If this amount includes foreign grants, check here ► <input checked="" type="checkbox"/>	261,396.
<b>b</b>  (Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>c</b>  (Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>d</b>  (Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>f</b> Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	261,396. Form 990 (2005)

**Part IV Balance Sheets** (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing .....	325.	45	1,718.
	46 Savings and temporary cash investments .....	78,328.	46	313,895.
	47 a Accounts receivable .....	47a		
	b Less: allowance for doubtful accounts .....	47b	47c	
	48 a Pledges receivable .....	48a		
	b Less: allowance for doubtful accounts .....	48b	48c	
	49 Grants receivable .....	12,777.	49	300,000.
	50 Receivables from officers, directors, trustees, and key employees .....		50	
	51 a Other notes and loans receivable .....	51a		
	b Less: allowance for doubtful accounts .....	51b	51c	
	52 Inventories for sale or use .....	11,655.	52	11,655.
	53 Prepaid expenses and deferred charges .....	5,053.	53	6,718.
	54 Investments - securities <b>STMT 7</b> <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV .....	3,828.	54	3,806.
	55 a Investments - land, buildings, and equipment: basis .....	55a		
	b Less: accumulated depreciation .....	55b	55c	
56 Investments - other .....		56		
57 a Land, buildings, and equipment: basis .....	57a	50,461.		
b Less: accumulated depreciation .....	57b	44,384.		
58 Other assets (describe <b>DEPOSITS</b> ) .....		2,349.	58	2,349.
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58 .....	120,429.	59	646,218.	
Liabilities	60 Accounts payable and accrued expenses .....	21,204.	60	12,654.
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees .....		63	
	64 a Tax-exempt bond liabilities .....		64a	
	b Mortgages and other notes payable .....		64b	
	65 Other liabilities (describe) .....		65	
66 <b>Total liabilities</b> . Add lines 60 through 65) .....	21,204.	66	12,654.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....	<6,498.>	67	239,202.
	68 Temporarily restricted .....	105,723.	68	394,362.
	69 Permanently restricted .....		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		71	
	72 Retained earnings, endowment, accumulated income, or other funds .....		72	
73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) .....	99,225.	73	633,564.	
74 <b>Total liabilities and net assets/fund balances</b> . Add lines 66 and 73 .....	120,429.	74	646,218.	

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Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 9
75 b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)
75 c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?
Note. Related organizations include section 509(a)(3) supporting organizations.
If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.
75 d Does the organization have a written conflict of interest policy?

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1 contains 'NONE' in column A.

Part VI Other Information (See the instructions.)

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
b If "Yes," enter the name of the organization N/A and check whether it is exempt or nonexempt
81 a Enter direct or indirect political expenditures. (See line 81 instructions.) 81a 0.
b Did the organization file Form 1120-POL for this year?

Part VI Other Information (continued)

Yes No

82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? 82a X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications? 83a X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? 83b X
84 a Did the organization solicit any contributions or gifts that were not tax deductible? N/A 84a
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A 84b
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A 85a
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A 85b
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.
c Dues, assessments, and similar amounts from members 85c N/A
d Section 162(e) lobbying and political expenditures 85d N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A 85g
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A 85h
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A
b Gross receipts, included on line 12, for public use of club facilities 86b N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX 88 X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction 89b X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.
d Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.
90 a List the states with which a copy of this return is filed DC
b Number of employees employed in the pay period that includes March 12, 2005 90b 2
91 a The books are in care of THE ORGANIZATION Telephone no. (202) 234-7265
Located at 1612 K STREET, NW, SUITE 402, WASHINGTON, DC, WA ZIP + 4 20006
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 91b X
If "Yes," enter the name of the foreign country N/A
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.
c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c X
If "Yes," enter the name of the foreign country N/A
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

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Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues, 95 Interest on savings, 96 Dividends, 97 Net rental income, 98 Net rental income from personal property, 99 Other investment income, 100 Gain or loss from sales of assets, 101 Net income from special events, 102 Gross profit from sales of inventory, 103 Other revenue, 104 Subtotal, 105 Total.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Signature and title section for Robert A. Freling, dated 11/1/06, and preparer information for RAFFA, P.C., including address and phone number.



