(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

Department of the Treasury Internal Revenue Service

File a separate application for each return. Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

must use	Form 7004 to request an extension of time to me income	e lax returi	15.				
Part I - Id	entification						
Type or Print					Taxpayer identification number (TI		
	VESTERHEIM, NORWEGIAN-AMERI	CAN M	USEUM		42-6081	538	
File by the due date for filing your	Number, street, and room or suite no. If a P.O. box, so C/O CLIFTONLARSONALLEN LLP						
return. See instructions.	City, town or post office, state, and ZIP code. For a for CEDAR RAPIDS, IA 52401	preign addr	ress, see instructions.				
Enter the	Return Code for the return that this application is for (file	e a separat	e application for each return)			01	
Application	on Is For	Return Code	Application Is For			Return	
Form 990	or Form 990-EZ	01	Form 4720 (other than individual)			09	
	0 (individual)	03	Form 5227			10	
Form 990		04	Form 6069			11	
Form 990	-T (sec. 401(a) or 408(a) trust)	05	Form 8870			12	
Form 990	-T (trust other than above)	06	Form 5330 (individual)			13	
Form 990	-T (corporation)	07	Form 5330 (other than individual)			14	
Form 104	1-A	08					
 After yo 	u enter your Return Code, complete either Part II or Part	t III. Part III	l, including signature, is applicable o	only for an	extension of		
time to file	e Form 5330.						
 If this a 	oplication is for an extension of time to file Form 5330, y	ou must ei	nter the following information.				
Plai	n Name						
	n Number						
	n Year Ending (MM/DD/YYYY)						
	utomatic Extension of Time To File for Exempt Organ	izations (s	ee instructions)				
The bo	boks are in the care of CHRIS JOHNSON	שבבת		1			
-		REET	- DECORAH, IA 5210				
	one No. <u>563-382-9681</u>	the state of the t	Fax No.				
	organization does not have an office or place of business s for a Group Return, enter the organization's four-digit (
box	. If it is for part of the group, check this box						
	quest an automatic 6-month extension of time until NO						
	organization named above. The extension is for the orga				ipt organization i	eturn ior	
X							
	tax year beginning	20	and ending			20	
		, 20 _	, and onlining		<u> </u>		
2 If th	e tax year entered in line 1 is for less than 12 months, cl Change in accounting period	heck reasc	on: Initial return	Final retur	n		
 3a lfth	is application is for Forms 990-PF, 990-T, 4720, or 6069	enter the	tentative tax less				
	nonrefundable credits. See instructions.	, опсог спо		3a	\$	0.	
	is application is for Forms 990-PF, 990-T, 4720, or 6069	. enter anv	refundable credits and		Ψ		
	mated tax payments made. Include any prior year overp			3b	\$	0.	
	ance due. Subtract line 3b from line 3a. Include your pa						
	ng EFTPS (Electronic Federal Tax Payment System). See	-		3c	\$	0.	

Form 990

** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 <u>'3</u> **Open to Public**

Inspection

Department of the Treasury Internal Revenue Service

Т

AF	or th	e 2023 calendar year, or tax year beginning and o	ending				
B c	Check if	le: C Name of organization	D Employer identification number				
	Addr	P VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM					
	Name Chan	ge Doing business as		42-608163	38		
	Initia	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number			
	Final returr	523 WEST WATER STREET		563-382-9			
	termi ated	ⁿ⁻ City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	8,900,994.		
	Amer returr	DECORAR, IA 52101		H(a) Is this a group re	turn		
	Appli tion	F name and address of principal officer. CIILLS UDIIINSON		for subordinates	? Yes X No		
	pend	ISAME AS C ABOVE		H(b) Are all subordinates included? Yes No			
<u> 1</u>	ax-e>	xempt status: 🔀 501(c)(3) 🗌 501(c) () (insert no.) 🗌 4947(a)(1) c	or 🗌 527	lf "No," attach a	list. See instructions		
	Nebs			H(c) Group exemption			
KF	orm o	f organization: 🚺 Corporation 🔄 Trust 🦳 Association 📃 Other	L Year of	of formation: 1965 N	State of legal domicile: IA		
Pa	art I	Summary					
•	1	Briefly describe the organization's mission or most significant activities: BUILI					
Activities & Governance		EXPERIENCES INSPIRED BY NORWEGIAN-AMERICA	N STOR	IES AND FOL	K ART.		
rna	2	Check this box if the organization discontinued its operations or dispos	ed of more	than 25% of its net ass			
ove	3	Number of voting members of the governing body (Part VI, line 1a)			25		
Ō	4	Number of independent voting members of the governing body (Part VI, line 1b)			25		
ŝ	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)			54		
viti	6	Total number of volunteers (estimate if necessary)		6	24		
Vct i	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.		
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>	7b	0.		
				Prior Year	Current Year		
e	8	Contributions and grants (Part VIII, line 1h)		4,306,215.	3,027,204.		
Revenue	9	Program service revenue (Part VIII, line 2g)		520,698.	998,125.		
eve	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		507,200.	760,512.		
щ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		219,438.	247,026.		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .		5,553,551.	5,032,867.		
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.		
ŝ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,750,097.	1,857,420.		
en Se	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.		
Expenses	b	Total fundraising expenses (Part IX, column (D), line 25) 743,01					
ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,590,123.	1,983,681.		
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,340,220.	3,841,101.		
	19	Revenue less expenses. Subtract line 18 from line 12		2,213,331.	1,191,766.		
s or				ginning of Current Year	End of Year		
sset	20	Total assets (Part X, line 16)		<u>26,285,697.</u>	31,026,303.		
Net Assets	21	Total liabilities (Part X, line 26)		3,284,638.	5,788,112.		
		Net assets or fund balances. Subtract line 21 from line 20		23,001,059.	25,238,191.		
	art II						
Und	er pen	alties of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	nts, and to the best of my	knowledge and belief, it is		

true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Signature of officer				Date	
-	CHRIS JOHNSON, PRESIDENT/C	CEO			
	Type or print name and title				
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN	
Paid	DAVID LITTLE	DAVID LITTLE	09/24/	24 self-employed P01480921	
Preparer	Firm's name CLIFTONLARSONALLE	N LLP	F	Firm's EIN 41-0746749	
Use Only	Firm's address 600 3RD AVENUE SE	, SUITE 300			
	CEDAR RAPIDS, IA	52401	P	Phone no. 319 - 363 - 2697	
May the II	Aay the IRS discuss this return with the preparer shown above? See instructions 🛛 🚺 Yes 🗌 No				
LHA For	HA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023)				

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	990 (2023) VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM	42-6081638	Page 2
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	X
1	Briefly describe the organization's mission:		
	BUILDING COMMUNITY AND CREATING EXPERIENCES INSPIRED BY NORWEGIAN-AMERICAN STORIES AND FOLK ART.THE MUSEUM IS A	ΝΑΨΤΟΝΑΤ	
	TREASURE THAT EXPLORES THE DIVERSITY OF AMERICAN IMMIGRA		
	THE LENS OF NORWEGIAN-AMERICAN EXPERIENCE, SHOWCASES THE		
2	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ?	Yes	XNo
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	XNo
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as		
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to othe	rs, the total expenses, an	nd
4a	revenue, if any, for each program service reported. (Code:) (Expenses \$950, 483including grants of \$) (Reven	998 -	125.)
ти	EDUCATION - THE MUSEUM OFFERS EDUCATION CLASSES ON VARIO		<u> </u>
	FOLK ART TRADITIONS AS WELL AS OFFER EDUCATIONAL GUIDED		YAY
	TO THEIR MEMBERS AND THE GENERAL PUBLIC. ONLINE PROGRAMS	, INCLUDING	
	CLASSES AND COLLECTION TALKS, BEGAN IN 2020 AS A RESULT	OF THE	
	PANDEMIC.		
4b	(Code:) (Expenses \$478,908. including grants of \$) (Rever)
	COLLECTION CARE- THE MUSEUM HOUSES A COLLECTION OF OVER		
	ARTIFACTS, A COMPLEX OF 16 BUILDINGS, AND A FARMSTEAD. M PROVIDE CARE AND UPKEEP AS WELL AS THE AQUISITION OF 606		T C
	FROVIDE CARE AND OFREEF AS WELL AS THE AQUISITION OF 000	NEW ARTIFAC	10.
4c	(Code:) (Expenses \$ 296,876 . including grants of \$) (Rever	251	619.)
40	(Code:) (Expenses \$) (Revent MUSEUM STORE - THE MUSEUM HAS VARIOUS NORWEGIAN-RELATED		/
		RAL PUBLIC.	- ,
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses1,726,267.		00 /
000		Form 9	90 (2023)
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 Form 990 (2023)
 VESTERHEIM,

 Part IV
 Checklist of Required Schedules
 VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		<u> </u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		_X_
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		_X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
-	Schedule D, Part III	8	X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			х
	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10	x	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	~	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
_	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	11a	x	
h	Part VI Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total		- 23	
D		11b		x
~	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			- 21
C	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
Ь	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
ŭ	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	x	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	x	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		_X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		<u>X</u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		_X_
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		<u>X</u>
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		_X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	900	X (2023)
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			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
с	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			-
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			-
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 79			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	000	(a.c. =)
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Form	990 (2023) VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM 42-6081	638	Р	_{age} 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
		_	Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 54			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	L
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		<u> </u>
4a	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)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			37
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		<u> </u>
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		<u> </u>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			v
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
_	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			v
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		<u> </u>
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			v
	to file Form 8282?	7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year 7d			v
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		<u> </u>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	-		
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	-		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		<u> </u>
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
10-	amounts due or received from them.)	10-		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	120		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
h	Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the			
U				
~	organization is licensed to issue qualified health plans 13b Enter the amount of reserves on hand 13c			
		140		x
14а ь	Did the organization receive any payments for indoor tanning services during the tax year?	14a 14b		
	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	140		<u> </u>
15		16		x
	excess parachute payment(s) during the year?	15		Δ
16	If "Yes," see the instructions and file Form 4720, Schedule N.	16		x
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Δ
17	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities	47		
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
330005	If "Yes," complete Form 6069.	Form	990	(2023)
JJ2005	12-21-23			(LULU)

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332005 12-21-23

Form 990	(2023)
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Check if Schedule O contains a response or note to any line in this Part VI

X

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 2	5		
	If there are material differences in voting rights among members of the governing body, or if the governing	-		
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 2	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		x
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	10		
D		7b		x
0	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
8		0-	х	
a h	The governing body?	8a 95	X	
-	Each committee with authority to act on behalf of the governing body?	8b		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	9		x
	organization's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i>	9	1	
	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		Yes	Na
0~	Did the examination have local chapters, branches, or affiliate?	10a	res	No X
	Did the organization have local chapters, branches, or affiliates?			
a	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	104		
1-	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	x	-
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Λ	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	100	x	
	Did the organization have a written conflict of interest policy? <i>If</i> " <i>No</i> ," <i>go to line 13</i>	12a 12b	X	-
b C	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	120		
	on Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filedNONE			
8	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3))s only)	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply. X Own website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, a	nd finan	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	CHRIS JOHNSON - 563-382-9681			
	523 WEST WATER STREET, DECORAH, IA 52101		n 990	

Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated	
	Employees, and Independent Contractors	

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee)

who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

____ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Name and title Average hours per week (list any hours for related organizations below line) Average hours per week (list any hours for related organizations below line) Average hours per agent but not related organizations below line) Position (do not check more than one bot, unless person is both an officer and a director/trustee) Reportable compensation from the organizations (W-2/1099-MISC/ 1099-NEC) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC) Estimated amount of other compensation from the organizations (1) JOHNSON, CHRIS 40.00 X 129,769. 0. 6,488. (2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917. (3) DUBESITHABILE_(STARTED_MID-DE 40,00 X 53,443. 0. 5,917.	(A)	(B)	(C)			(D)	(E)	(F)			
hours per week (list any hours for related organizations below line)box, unless person is both an officer and a director/trustee)compensation from the organizations (W-2/1099-MISC/ 1099-NEC)amount of other compensation from related organizations (W-2/1099-MISC/ 1099-NEC)amount of other compensation from related organizations(1) JOHNSON, CHRIS PRESIDENT40.000X129,769.0.6,488.(2) GEBEL, LINDA (LEFT MID-YEAR) CFO/TREASURER40.000X53,443.0.5,917.	Name and title	Average	(do	(do not check m box, unless pers				ne	Reportable	Reportable	Estimated
Week (list any hours for related organizations below line)organization asymption asymptioninform the organization (W-2/1099-MISC/ 1099-NEC)organizations (W-2/1099-MISC/ 1099-NEC)organization from the organization and related organizations(1) JOHNSON, CHRIS40.00X129,769.0.6,488.(2) GEBEL, LINDA (LEFT MID-YEAR)40.00X53,443.0.5,917.		hours per	box				s both	n an	compensation	compensation	
(1) JOHNSON, CHRIS 40.00 X 129,769. 0. 6,488. (2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917.				cer an	aau	recio	r/trus	lee)			
(1) JOHNSON, CHRIS 40.00 X 129,769. 0. 6,488. (2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917.			recto							v	
(1) JOHNSON, CHRIS 40.00 X 129,769. 0. 6,488. (2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917.			e or di	tee			sated			·	
(1) JOHNSON, CHRIS 40.00 X 129,769. 0. 6,488. (2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917.			rustee	l trus		ee	npen		-	1099-NEC)	, and a second s
(1) JOHNSON, CHRIS 40.00 X 129,769. 0. 6,488. (2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917.		l °	dual t	utiona	_	nploy	st cor	1	1000 (120)		
(1) JOHNSON, CHRIS 40.00 X 129,769. 0. 6,488. (2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917.			Indivi	In stit t	Office	Key ei	Highe	Forme			
(2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0. 5,917.	(1) JOHNSON, CHRIS	40.00									
(2) GEBEL, LINDA (LEFT MID-YEAR) 40.00 X 53,443. 0.5,917.	PRESIDENT		1		х				129,769.	Ο.	6,488.
	(2) GEBEL, LINDA (LEFT MID-YEAR)	40.00									
(3) DURE STTHABTLE (STARTED MID-DE 40.00	CFO/TREASURER				Х				53,443.	0.	5,917.
	(3) DUBE, SITHABILE (STARTED MID-DE	40.00									
CFO/TREASURER X 4,423. 0. 0.	CFO/TREASURER				Х				4,423.	0.	0.
(4) SCHULTZ, RUTH 1.00	(4) SCHULTZ, RUTH	1.00									
CHAIR X X 0. 0. 0.	CHAIR		Х		Х				0.	0.	0.
(5) RUDE, BRIAN <u>1.00</u>		1.00									
VICE CHAIR X X 0. 0. 0.	VICE CHAIR		Х		Х				0.	0.	0.
(6) PLATOU, LIZ <u>1.00</u>		1.00									
SECRETARY X X 0. 0. 0.	SECRETARY		Х		Х				0.	0.	0.
$(7) \text{ Alsaker, Dan} \qquad 1.00$	(7) ALSAKER, DAN	1.00									
TRUSTEE X 0. 0. 0.			Х						0.	0.	0.
(8) BIRKLAND, CAROL 1.00		1.00									
TRUSTEE X 0. 0. 0.			Х						0.	0.	0.
(9) BOMAN, GREG 1.00		1.00									-
TRUSTEE X 0. 0. 0.			Х						0.	0.	0.
(10) DAHL, JANSEN 1.00		1.00									-
TRUSTEE X 0. 0. 0.			Х						0.	0.	0.
(11) ERDMAN, LINDSAY <u>1.00</u>		1.00									•
TRUSTEE X 0. 0. 0.		1	Х						0.	0.	0.
(12) ESPINOSA, KARI 1.00		1.00								•	•
TRUSTEE X 0. 0. 0.		1 00	Х						0.	0.	0.
(13) FRETHEIM, DANIEL		1.00								•	•
TRUSTEE X 0. 0. 0.		1 00	Х						0.	0.	0.
(14) HANSON, LOUISE 1.00		1.00								•	•
TRUSTEE X 0. 0. 0.		1 00	х						0.	0.	0.
(15) HOVDEN, CHARIS		1.00							_	•	<u>^</u>
TRUSTEE X 0. 0. 0.		1 00	X						0.	υ.	U.
(16) JOHNSON, MAREN 1.00		L 1.00								•	<u>^</u>
TRUSTEE X 0. <th< td=""><td></td><td>1 00</td><td>X</td><td></td><td></td><td></td><td></td><td></td><td>0.</td><td>υ.</td><td>U.</td></th<>		1 00	X						0.	υ.	U.
(17) KEMP, JANE <u>1.00</u> TRUSTEE X 0. 0. 0.		L 1.00								<u>^</u>	
TRUSTEE X 0. 0. 0. 332007 12-21-23 Form 990 (2023) Form 990 (2023)			Ā						0.	υ.	

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332007 12-21-23

Form **990** (2023)

	IM, NORV	VEG	JIA	N-	AM	1ER	IC	CAN MUSEUM	42-6081	638	Page 8
Part VII Section A. Officers, Directors, Trus	stees, Key Em	oloy	ees,	anc	d Hig	ghes	st C	ompensated Employee	s (continued)	_	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do		Pos		ו than d	ane	Reportable	Reportable	Estima	ated
	hours per	box	, unle	ss per	rson i	is botł	n an	compensation	compensation	amou	nt of
	week		cer ar T	nd a d I	irecto	or/trus T	tee)	from	from related	oth	er
	(list any	rector						the	organizations	compen	
	hours for related	or di	ee			ated		organization	(W-2/1099-MISC/	from	
	organizations	ustee	trust		e	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organiz and re	
	below	lual tr	tional		n ploye	st con	_	· · · · · · · · · · · · · · · · · · ·		organiz	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			or game	
(18) KVENVOLD, GAYLE	1.00										
TRUSTEE		Х						0.	Ο.		Ο.
(19) LARSON, BRIAN	1.00										
TRUSTEE		Х						0.	0.		0.
(20) MIES, KIRK	1.00										
TRUSTEE		х						0.	0.		0.
(21) MILLER, HEATHER	1.00										
TRUSTEE		х						0.	0.		Ο.
(22) NIELSON, MARTHA GESME	1.00										
TRUSTEE		Х						0.	0.		0.
(23) NICHOLS, BJ	1.00										
TRUSTEE		Х						0.	0.		0.
(24) NORDAN, KENNETH	1.00										
TRUSTEE		Х						0.	0.		0.
(25) REITAN, RACHEL	1.00										
TRUSTEE		Х						0.	0.		0.
(26) RUGLAND, WALTER	1.00										
TRUSTEE		Х						0.	0.		0.
1b Subtotal								187,635.	0.	12,	405.
c Total from continuation sheets to Part V	II, Section A							0.	0.		0.
d Total (add lines 1b and 1c)								187,635.	0.	12,	405.
2 Total number of individuals (including but r	not limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100,	000 of reportable		
compensation from the organization											
										Ye	s No
3 Did the organization list any former officer	, director, trust	ee, ł	key e	empl	oye	e, or	hig	phest compensated emp	oyee on		
line 1a? If "Yes," complete Schedule J for s	such individual									3	<u> </u>
4 For any individual listed on line 1a, is the su	um of reportab	le co	mpe	ensa	tion	and	oth	ner compensation from t	ne organization		
and related organizations greater than \$15	0,000? If "Yes,	" со	mple	ete S	Sche	edule	e J f	for such individual		4	<u> </u>
5 Did any person listed on line 1a receive or a					-			-			
rendered to the organization? If "Yes," con	nplete Schedul	e J f	or sı	ıch ı	bers	on .				5	X
Section B. Independent Contractors											
1 Complete this table for your five highest co	•	•							· ·	ation from	
the organization. Report compensation for	the calendar ye	ear e	endir	ng w	rith c	or wi	thin	n the organization's tax y	ear.		
(A) Nome and business	addroop							(B) Description of s	onvisoo	(C)	tion
Name and business								Description of s	ervices	Compensat	lion
MCGOUGH CONSTRUCTION CO.,				-	F 1	1 7				1 4 1	105
2737 FAIRVIEW AVENUE N, S	ST. PAUL	1	MIN	5	<u>5 T</u>	13		CONSTRUCTION		141,	182.
9 Total number of independent contractors (including hut -	ot live	nita	1 + ~ -	the		+~~ ¹	abova) who received	are then		
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ur IIf	mee	10	105 u	se iis 1	red	abovej who received mo			
SEE PART VII, SECTION		אדי	τīδ	ͲТ	NO N	- 	ны	ETS		Form 990	(2023)
332008 12-21-23							_				(2020)

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								AN MUSEUM	42-608	1638
Part VII Section A. Officers, Directors, Tru		nplo	yee			ligh	est (
(A) Name and title	(B) Average hours	(cl	(C) Position (check all that appl				ly)	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	per week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer	Key employee	Highest com pensated em ployee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(27) SORENSON, RUTH TRUSTEE	1.00	x						0.	0.	0.
(28) TRYGSTAD, CRAIG TRUSTEE	1.00	x						0.	0.	0.
		-								
		-								
		-								
Total to Part VII, Section A, line 1c	1	1	L	1	1	1				

332201 04-01-23

					N	ORWEGIAN	-AMERICAN 1	MUSEUM	42-6081	638 Page
Par	t VI	III Statement of Re	ven	ue						
		Check if Schedule O	conta	ains a respo	nse o	or note to any lin			(2)	
							(A)	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
							Total revenue	function revenue	business revenue	from tax under
										sections 512 - 51
s s	1 a	a Federated campaigns		1a						
n		b Membership dues								
2 E		c Fundraising events								
E A										
, ili		e Government grants (contr								
ŝ		f All other contributions, gifts,								
and Other Similar Amounts	-	similar amounts not included				3,027,204.				
ð		g Noncash contributions included in			\$	50,000.				
		h Total. Add lines 1a-1f		-	,	, -	3,027,204.			
5.0						Business Code	-,			
	•	a TUITION AND TOUR FE	FS			711300	668,727.	668,727.		
	2 8	b ADMISSION, MEMBERSH		DIIBL.TCA	<u>т</u>	713990	329,398.			
ne						713330	525,550.	525,550.		
/en		c								
Revenue	(d								<u> </u>
Ž	e	e								
•	1	f All other program service					000 105			
_	9	g Total. Add lines 2a-2f					998,125.			
	3	Investment income (includ	ding o	dividends, ir	ntere	st, and				
							305,769.			305,769
	4	Income from investment of		-						
	5	Royalties								
				(i) Real		(ii) Personal				
	6 a	a Gross rents	6a	13,1	.10.					
	ŀ	b Less: rental expenses	6b	20,4	00.					
	C	c Rental income or (loss)	6c	-7,2	290.					
	(d Net rental income or (loss)) <u></u>				-7,290.			-7,290
	7 a	a Gross amount from sales of		(i) Securit	ies	(ii) Other				
		assets other than inventory	7a	3,992,6	51.					
	ł	b Less: cost or other basis								
e		and sales expenses	7b	3,537,9	08.					
evenue		c Gain or (loss)	7c	454,7	43.					
		d Net gain or (loss)					454,743.			454,743
Other H		a Gross income from fundraisi			<u> </u>		,			,
ŝ	•	including \$	-	-						
		contributions reported on								
		Part IV, line 18		,	8a	657.				
		b Less: direct expenses			8b	0.				
		c Net income or (loss) from				••	657.			657
		a Gross income from gamin								
	9 8	-	-							
		Part IV, line 19			<u>9a</u>					
		b Less: direct expenses			9b	l				
		c Net income or (loss) from			s					
.	10 8	a Gross sales of inventory, I				EC1 400				
		and allowances			10a					
		b Less: cost of goods sold			10b		054 645	054 645		
	(c Net income or (loss) from	sales	s of inventor	у		251,619.	251,619.		
						Business Code				
e.	11 a	a MISC. REVENUE				900099	2,040.			2,040
Revenue	I	b								
eve	Ċ	c								
Revenue	(d All other revenue								
2		e Total. Add lines 11a-11d					2,040.			
	12	Total revenue. See instruction					5,032,867.	1,249,744.	0.	755,919
32009	12-2									Form 990 (202

332009 12-21-23

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Part IX Statement of Functional Expenses

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

0000	ion 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respon				
Do	not include amounts reported on lines 6b,	(A)	(B) Program service	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		·		·
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	202,040.	98,019.	48,009.	56,012.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,411,986.	469,803.	664,241.	277,942.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	34,035. 98,056.	10,695.	16,973.	<u>6,367.</u> 20,002.
9	Other employee benefits	98,056.	33,954.	44,100.	20,002.
10	Payroll taxes	111,303.	39,041.	49,294.	22,968.
11	Fees for services (nonemployees):				
а	Management				
b	Legal				
с	Accounting	30,210.		30,210.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	52,773.		52,773.	
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	231,858.	15,756.	81,981.	<u>134,121.</u> 265.
12	Advertising and promotion	43,310.	23,944.	19,101.	265.
13	Office expenses	286,029.	51,286.	111,027.	123,716.
14	Information technology				
15	Royalties				
16	Occupancy	239,660.	108,184.	106,720.	24,756.
17	Travel	3,302.	1,113.		2,189.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates	206 005	000 506		050
22	Depreciation, depletion, and amortization	306,987.	229,526.	76,509.	952.
23	Insurance	78,758.	51,981.	26,777.	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)	200 621	207 414	F 0	02 100
а	EVENTS AND TOURS EXPENS	390,631.	367,411.	58.	23,162.
b	CLASSES EXPENSE	183,428.	183,428.	0.	
С	POSTAGE AND FREIGHT	63,261.	17,579.	20,222.	25,460.
d	DUES AND SUBSCRIPTIONS	40,030.	4,051.	10,879.	25,100.
-	All other expenses	33,444.	20,496.	12,948.	712 010
<u>25</u>	Total functional expenses. Add lines 1 through 24e	3,841,101.	1,726,267.	1,371,822.	743,012.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				000

332010 12-21-23

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Form 990 (2023)

16200924 131839 A377272

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23,001,059.

26,285,697.

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	Check if Schedule O contains a response or note to any line in this Part X			
		(A) Beginning of year		(B) End of year
1	Cash - non-interest-bearing		1	1,100.
2	Savings and temporary cash investments	756,362.	2	1,655,341.
3	Pledges and grants receivable, net	2,670,378.	3	2,139,346.
4	Accounts receivable, net	26,902.	4	20,606.
5	Loans and other receivables from any current or former officer, director,			
	trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons		5	
6	Loans and other receivables from other disqualified persons (as defined			
	under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
7	Notes and loans receivable, net		7	
8	Inventories for sale or use	144,413.	8	124,759. 31,272.
9	Prepaid expenses and deferred charges	49,859.	9	31,272.
10a	Land, buildings, and equipment: cost or other			
	basis. Complete Part VI of Schedule D 10a 18,838,885.			
b	Less: accumulated depreciation 10b 4 , 390, 277.	9,975,148. 12,511,849.	10c	<u>14,448,608.</u> 12,372,984.
11	Investments - publicly traded securities	12,511,849.	11	12,372,984.
12	Investments - other securities. See Part IV, line 11		12	
13	Investments - program-related. See Part IV, line 11		13	
14	Intangible assets	150 800	14	000 000
15	Other assets. See Part IV, line 11	150,786.	15	232,287. 31,026,303.
16	Total assets. Add lines 1 through 15 (must equal line 33)	26,285,697.	16	31,026,303.
17	Accounts payable and accrued expenses	1,277,149.	17	603,637.
18	Grants payable	200,410.	18	157,638.
19	Deferred revenue	200,410.	19	157,050.
20	Tax-exempt bond liabilities		20 21	
21 22	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
~~	trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons		22	
23	Secured mortgages and notes payable to unrelated third parties	1,807,079.	23	5,001,010.
24	Unsecured notes and loans payable to unrelated third parties	2700770790	24	5,001,0100
25	Other liabilities (including federal income tax, payables to related third			
	parties, and other liabilities not included on lines 17-24). Complete Part X			
	of Schedule D	0.	25	25,827.
26	Total liabilities. Add lines 17 through 25	3,284,638.	26	<u>25,827.</u> 5,788,112.
	Organizations that follow FASB ASC 958, check here			

24 Unse 25 Other partie of Sc 26 Total Orga Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 11,235,712. 13,126,644. 27 27 Net assets without donor restrictions 12,111,547. Net assets with donor restrictions 11,765,347. 28 28 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. Capital stock or trust principal, or current funds 29 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30

Retained earnings, endowment, accumulated income, or other funds

Total net assets or fund balances

Total liabilities and net assets/fund balances

31,026,303. Form 990 (2023)

25,238,191.

Liabilities

Assets

	990 (2023) VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM	42	-6081	1638	Pa	_{ge} 12
Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI	<u></u>	<u></u>			X
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5,03	2,8	67.
2	Total expenses (must equal Part IX, column (A), line 25)	2		3,84	<u>1,1</u>	01.
3	Revenue less expenses. Subtract line 2 from line 1	3		1,19		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	<u> </u>	3,00	1,0	59.
5	Net unrealized gains (losses) on investments	5		1,02	5,3	57.
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9		2	0,0	09.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	2	5,23	8,1	<u>91.</u>
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>			
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	О.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,				
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule C).			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					1
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	red auc	lit			1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		<u></u>	3b		
					000	

Form **990** (2023)

Department of the Treasury Internal Revenue Service

(Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

Name	Name of the organization Employer identification number								
	VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM 42-6081638						2-6081638		
Par	tl	Reason for Public	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructior	IS.	
The o	rgan	ization is not a private found							
1 [A church, convention of ch	urches, or associatio	on of churches described	in sectio	on 170(b)(1	I)(A)(i).		
2 [A school described in sect	ion 170(b)(1)(A)(ii).	Attach Schedule E (Form	n 990).)				
З [A hospital or a cooperative)(b)(1)(A)(ii	ii).		
4 [A medical research organiz)(iii). Enter	the hospital's name,
		city, and state:							
5 [An organization operated for	or the benefit of a col	llege or university owned	or operat	ed by a go	vernmental u	nit describe	ed in
		section 170(b)(1)(A)(iv). (0	Complete Part II.)						
6 [A federal, state, or local go	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).		
7 [An organization that norma	ally receives a substa	ntial part of its support fr	om a gove	ernmental	unit or from th	ne general p	public described in
		section 170(b)(1)(A)(vi). (C	omplete Part II.)						
8 [A community trust describe	ed in section 170(b)	(1)(A)(vi). (Complete Part	: II.)				
9 [An agricultural research org	ganization described	in section 170(b)(1)(A)(i	x) operate	ed in conju	inction with a	land-grant	college
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the i	name, city	, and state of	the college	or
		university:							
10 [Х	An organization that norma	ally receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membersh	ip fees, and	d gross receipts from
		activities related to its exen	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of it	s support fi	rom gross investment
		income and unrelated busin	ness taxable income	(less section 511 tax) fro	m busines	sses acqui	red by the org	anization a	fter June 30, 1975.
_		See section 509(a)(2). (Co	mplete Part III.)						
11		An organization organized a	and operated exclusi	ively to test for public saf	ety. See	section 50	09(a)(4).		
12		An organization organized a	and operated exclusi	vely for the benefit of, to	perform t	he functio	ns of, or to ca	rry out the	purposes of one or
		more publicly supported or	ganizations describe	d in section 509(a)(1) o	r section	509(a)(2).	See section	509(a)(3). (Check the box on
		lines 12a through 12d that	describes the type of	f supporting organization	and com	plete lines	12e, 12f, and	l 12g.	
а		Type I. A supporting orga	anization operated, s	upervised, or controlled I	by its supp	ported org	anization(s), t	ypically by	giving
		the supported organization	on(s) the power to req	gularly appoint or elect a	majority c	of the direc	tors or truste	es of the su	ipporting
		organization. You must o	complete Part IV, Se	ections A and B.					
b		Type II. A supporting org	-				-		-
		control or management o			ame perso	ns that co	ntrol or mana	ge the supp	ported
		organization(s). You mus	-						
С		Type III functionally inte						ly integrate	d with,
_	_	its supported organizatio							
d		Type III non-functionally						-	
		that is not functionally int			•			an attentiv	reness
		requirement (see instruct							
е		Check this box if the orga					турет, туре	п, туре п	
	E at	functionally integrated, or							
		er the number of supported on vide the following information	•	d organization(c)					
<u> </u>		(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	anization listed	(v) Amount o	f monetary	(vi) Amount of other
		organization		(described on lines 1-10	in your governi Yes	ng document?	support (see in	nstructions)	support (see instructions)
				above (see instructions))	103				

Schedule A ((Form 990) 2023	VESTERHEIM,	NORWEGIAN-AMERICAN	N MUSEUM	42-6081638	Page 2
Part II	Support Schedule fo	r Organizations D	escribed in Sections 170(b)	(1)(A)(iv) and	170(b)(1)(A)(vi)	

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Se	ction A. Public Support							
	ndar year (or fiscal year beginning in) Gifts, grants, contributions, and membership fees received. (Do not	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
	include any "unusual grants.")							
2	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf							
3	The value of services or facilities furnished by a governmental unit to the organization without charge							
4	Total. Add lines 1 through 3							
5	The portion of total contributions							
	by each person (other than a							
	governmental unit or publicly							
	supported organization) included							
	on line 1 that exceeds 2% of the							
	amount shown on line 11,							
	column (f)							
6	Public support. Subtract line 5 from line 4.							
Se	ction B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
7	Amounts from line 4							
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties,							
	and income from similar sources							
9	Net income from unrelated business							
	activities, whether or not the							
	business is regularly carried on							
10	Other income. Do not include gain							
	or loss from the sale of capital							
	assets (Explain in Part VI.)							
11	Total support. Add lines 7 through 10							
12	Gross receipts from related activities,	etc. (see instructi	ons)			12		
13	First 5 years. If the Form 990 is for the	ne organization's f	irst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3)		
	organization, check this box and stop							
Se	ction C. Computation of Publi	ic Support Per	rcentage			· · · · ·		
14	Public support percentage for 2023 (I	ine 6, column (f), c	divided by line 11,	column (f))		14	%	
	Public support percentage from 2022					15	%	
16a	33 1/3% support test - 2023. If the o	organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or r	nore, check this be	ox and	
	stop here. The organization qualifies	as a publicly supp	orted organizatior	۱				
k	b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box							
	and stop here. The organization qual	lifies as a publicly	supported organiz	ation				
17a	10% -facts-and-circumstances test	: - 2023. If the or	ganization did not	check a box on lir	ne 13, 16a, or 16b,	and line 14 is 10%	or more,	
	and if the organization meets the fact	s-and-circumstanc	es test, check this	s box and stop h	ere. Explain in Parl	t VI how the organ	ization	
	meets the facts-and-circumstances te	st. The organization	on qualifies as a p	ublicly supported	organization			
k	10% -facts-and-circumstances test	: - 2022. If the or	ganization did not	check a box on lir	ne 13, 16a, 16b, or	17a, and line 15 is	10% or	
	more, and if the organization meets the	ne facts-and-circur	nstances test, che	ck this box and	stop here. Explain	in Part VI how the		
	organization meets the facts-and-circl	umstances test. Th	ne organization qu	alifies as a publicl	y supported organ	ization		
18	Private foundation. If the organization	on did not check a	box on line 13, 16	a, 16b, 17a, or 17	'b, check this box a	and see instructior	ns	
						Schedule A	(Form 990) 2023	

Schedule A (Form 990) 2023

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VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM 42-6081638 Page 3 Schedule A (Form 990) 2023 Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.) Section A. Public Support

Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
	Gifts, grants, contributions, and							
	membership fees received. (Do not							
	include any "unusual grants.")	1043062.	1715878.	3839336.	4338286.	3027204.	13963766.	
2	Gross receipts from admissions,							
-	merchandise sold or services per-							
	formed, or facilities furnished in							
	any activity that is related to the organization's tax-exempt purpose	1224323.	452.813.	907.966.	995,116.	1572673.	5152891.	
3	Gross receipts from activities that				,			
Ŭ	are not an unrelated trade or bus-							
	iness under section 513							
л	Tax revenues levied for the organ-							
4	ization's benefit and either paid to							
	or expended on its behalf							
F								
5	The value of services or facilities furnished by a governmental unit to							
~	the organization without charge	2267385.	2168691.	4747302.	5333402.	1500977	19116657.	
	Total. Add lines 1 through 5	2207305.	2100091.	4/4/302.	5555402.	4599077.	19110057.	
7a	Amounts included on lines 1, 2, and				261 016	100 216	442 262	
l.	3 received from disqualified persons				261,916.	180,346.	442,262.	
D	Amounts included on lines 2 and 3 received from other than disqualified persons that							
	exceed the greater of \$5,000 or 1% of the				006 145	1 600066	2020207	
	amount on line 13 for the year				836,145.		3938387.	
	Add lines 7a and 7b		675,237.	799,039.	1098061.	1808312.	4380649.	
	Public support. (Subtract line 7c from line 6.)						14736008.	
	tion B. Total Support							
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
	Amounts from line 6	2267385.	2168691.	4747302.	5333402.	4599877.	19116657.	
10a	Gross income from interest, dividends, payments received on							
	securities loans, rents, royalties,	240 154			202 001		1 4 0 1 0 4 0	
	and income from similar sources	349,174.	260,003.	268,282.	303,821.	305,769.	1487049.	
b	Unrelated business taxable income							
	(less section 511 taxes) from businesses							
	acquired after June 30, 1975							
	Add lines 10a and 10b	349,174.	260,003.	268,282.	303,821.	305,769.	1487049.	
11	Net income from unrelated business activities not included on line 10b,							
	whether or not the business is							
	regularly carried on							
12	Other income. Do not include gain or loss from the sale of capital						4.0	
	assets (Explain in Part VI.)				17,468.	2,040.	19,508.	
13	Total support. (Add lines 9, 10c, 11, and 12.)	2616559.	2428694.	5015584.	5654691.	4907686.	20623214.	
14	First 5 years. If the Form 990 is for the	ne organization's fir	st, second, third, f	ourth, or fifth tax y	ear as a section 5	01(c)(3) organizatio	on,	
Sec	tion C. Computation of Publi	c Support Per	centage					
15	Public support percentage for 2023 (I	ine 8, column (f), di	ivided by line 13, c	olumn (f))		15	71.45 %	
-	6 Public support percentage from 2022 Schedule A, Part III, line 15							
Sec	ection D. Computation of Investment Income Percentage							
17	Investment income percentage for 20)23 (line 10c, colun	nn (f), divided by lir	ne 13, column (f))		17	7.21 %	
18	8 Investment income percentage from 2022 Schedule A, Part III, line 17							
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and line 17		
	more than 33 1/3%, check this box ar	nd stop here. The	organization qualif	ies as a publicly s	upported organizat	tion	X	
b	33 1/3% support tests - 2022. If the	organization did n	ot check a box on	line 14 or line 19a	, and line 16 is mo	re than 33 1/3%, a	nd	
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The organ	nization qualifies a	s a publicly suppo	rted organization		
20	Private foundation. If the organization	n did not check a l	box on line 14, 19a	a, or 19b, check th	is box and see inst	tructions		
33202	3 12-21-23					Schedule A	(Form 990) 2023	

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Part IV Supporting Organizations

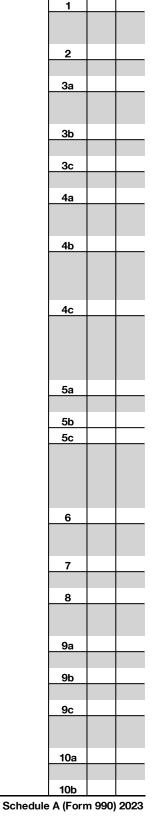
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

18

332024 12-21-23



Yes No

42-6081638 Page 5 VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM Schedule A (Form 990) 2023 Part IV Supporting Organizations (continued)

				Yes	No
11	Has t	he organization accepted a gift or contribution from any of the following persons?			
а	A per	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	pelow, the governing body of a supported organization?	11a		
b	A fam	nily member of a person described on line 11a above?	11b		
с	A 35%	% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail	in Part VI.	11c		
Sec	ction I	B. Type I Supporting Organizations			
				Yes	No

1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the		
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported		
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes, " explain in		

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, vised or controlled the supporting organization

	u. or controlle			
Section C. T	ype II Sup	porting O	rganizatio	ons

Yes No Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s) 1

Section D.	All Type	III Supporting	Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to s	satisfy the Integral Part	Test during the year	(see instructions).
•	Check the box heat to the method that the organization used to s		i est during the year	(000 1100 000010)

- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. h

С		The organization supported a governmental entity.	Describe in Part VI how	you supported a	governmental entity	(see instructions).
---	--	---	-------------------------	-----------------	---------------------	---------------------

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes." then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes." explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- Parent of Supported Organizations. Answer lines 3a and 3b below. 3

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard. 332025 12-21-23

Yes No 2a 2b 3a 3b

2

Schedule A (Form 990) 2023

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_	edule A (Form 990) 2023 VESTERHEIM, NORWEGIAN-			12-6081638 Page 6
	rt V Type III Non-Functionally Integrated 509(a)(3) Supporti			
1	Check here if the organization satisfied the Integral Part Test as a qualify		•	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu	ist complete S	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
_1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
C	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	•	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	ally integrated	Type III supporting orga	anization (see

instructions).

Schedule A (Form 990) 2023

332026 12-21-23

Schedule A (Form 990) 2023 VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (contin)

1 4	i i j pe in ten i diodenally integrated eee	(u)(o) oupporting orgu		uea)	
Sect	ion D - Distributions		ł		Current Year
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets		-	4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (<i>describe in</i> Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	e organization is responsive			
-	(provide details in Part VI). See instructions.	ie elgamente resperierte		8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
		(i)	(ii)		(iii)
Sect	ion E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2023	ns	Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
с	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
	Excess from 2019				
	Excess from 2020				
	Excess from 2020				
	Excess from 2022				
	Excess from 2022				

Schedule A (Form 990) 2023

-1

Schedule Part V	Part IV, line 1; P Section	emental Section A, art IV, Sect	Inform lines 1, 2 tion D, lin	ation. 2, 3b, 3c, ies 2 and	Provide th 4b, 4c, 5a 3; Part IV	e explanati , 6, 9a, 9b, Section E,	9c, 11a, 11b lines 1c, 2a,	by Part I , and 11c 2b, 3a, a	l, line 10; Pa ; Part IV, Se ind 3b; Part	rt II, line 17a or ection B, lines 1 V, line 1; Part \	42-6081638 Page 8 17b; Part III, line 12; and 2; Part IV, Section C, /, Section B, line 1e; Part V, nal information.
SCHEI	DULE A,	PART	III,	, LIN	E 12,	EXPLA	NATION	FOR	OTHER	INCOME:	
MISC.	INCOM	1E									
2022	AMOUNT	: \$	17,4	168.							
2023	AMOUNT	: \$	2,04	10.							
332028 12-			2020				22				Schedule A (Form 990) 2023

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Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

Schedule B	
(Form 990)	

Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

42-6081638

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set of the parts unless to the set of the parts unless the set of the parts unless to the set of the parts unless the set of the parts u

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Part I

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) (b) (d) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 Person Payroll 1,000,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** 2 Person Payroll 335,000. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 3 Person Payroll 216,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 4 Person Payroll Noncash 78,436. \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 5 Person Payroll 194,108. Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution 6 Person Payroll 75,500. Noncash \$ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

Employer identification number

42-6081638

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VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (b) (d) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 7 Person Payroll 60,000. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 Type of contribution No. **Total contributions** 8 Person Payroll <u>57,75</u>9. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 9 Person Payroll 51,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 10 Person Payroll Noncash 50,000. \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 11 Person Payroll 50,000. Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution 12 Person Payroll 50,000. Noncash \$ (Complete Part II for

> noncash contributions.) Schedule B (Form 990) (2023)

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Name of organization

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Employer identification number

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(a)	(b)	(c) Total contributions	(d)
No.	Name, address, and ZIP + 4	\$42,000.	Type of contribution Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
14_		\$ <u>39,919.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
15		\$ <u>35,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
16		\$ <u>27,598.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
17		\$ <u>26,020.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
18		\$ <u>25,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. Employer identification number

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VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> 19</u>		\$ <u>19,038.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
20		\$ <u>15,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ <u>15,000.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
22		\$ <u>50,000.</u>	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
23		\$ <u>11,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>24</u> 323452 12-26-		\$10,625.	Person X Payroll (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

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dule B (Form 990) (2023)

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) (b) (d) (c) Name, address, and ZIP + 4 No. **Total contributions** Type of contribution 25 X Person Payroll 10,567. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 26 X Person Payroll 10,500. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 27 X Person Payroll 10,400. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** 28 X Person Payroll 10,165. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 29 X Person Payroll 10,125. Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** Type of contribution No. Name, address, and ZIP + 4 30 X Person Payroll 10,100. Noncash \$ (Complete Part II for noncash contributions.) 323452 12-26-23 Schedule B (Form 990) (2023)

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Name of organization

Part I

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Employer identification number

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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ <u>10,100.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
32		\$ <u>10,055.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
33		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
34		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
35		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>No.</u> <u>36</u>		\$ <u>10,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
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Employer identification number

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Part I

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) (b) (d) (c) Name, address, and ZIP + 4 No. **Total contributions** Type of contribution 37 X Person Payroll 10,000. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) **Total contributions** Type of contribution No. Name, address, and ZIP + 4 38 X Person Payroll 10,000. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 39 X Person Payroll 8,305. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution Name, address, and ZIP + 4 **Total contributions** No. 40 X Person Payroll 8,090. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 41 X Person Payroll 7,955. Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** Type of contribution No. Name, address, and ZIP + 4 42 X Person Payroll 7,055. Noncash \$ (Complete Part II for noncash contributions.)

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Employer identification number

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Schedule B (Form 990) (2023)

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VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

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Part I	CONTRIBUTORS (see instructions). Use duplicate copies of Part I if additiona	l space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		\$6,360.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
44_		\$6,225.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>45</u>		\$ <u>5,895.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>46</u>		\$ <u>5,700.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
47		\$ <u>5,565.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>48</u> 323452 12-26		\$ <u>5,370.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Employer identification number

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	rganization	
VESTEI	RHEIM, NORWEGIAN-AMERICAN MUSEUM	
Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contribution
49		
		¢ 537

<u>49</u>		\$5,370.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> 50 </u>		\$5,305.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>51</u> 		\$5,180.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> 52 </u>		\$5,125.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$5,040.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ <u>5,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

(d)

Type of contribution

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Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023) Name of organization

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (b) (d) (c) Name, address, and ZIP + 4 No. **Total contributions** Type of contribution 55 X Person Payroll 5,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** 56 X Person Payroll 5,000. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 57 X Person Payroll 5,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 58 X Person Payroll 5,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 59 X Person Payroll 5,000. Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** Type of contribution No. Name, address, and ZIP + 4 60 X Person Payroll 5,000. Noncash \$ (Complete Part II for noncash contributions.)

323452 12-26-23

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Page **2**

Employer identification number

42-6081638

Schedule B (Form 990) (2023) Name of organization

VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>61</u>		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
62		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
63		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(-)	(h.).	(-)	(1)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>No.</u> <u>64</u> (a)	Name, address, and ZIP + 4	Total contributions \$ 5,000. (c)	Type of contribution Person X Payroll Noncash (Complete Part II for noncash contributions.) (d)
<u>No.</u>	Name, address, and ZIP + 4	Total contributions	Type of contribution Person X Payroll
No. 64 (a) No.	Name, address, and ZIP + 4	Total contributions \$ 5,000. (c) Total contributions	Type of contribution Person X Payroll Image: Complete Part II for noncash contributions.) (Complete Part II for noncash contributions.) (d) Type of contribution X Person X Payroll Image: Complete Part II for noncash (d) Type of contribution Person X Payroll Image: Complete Part II for noncash

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Page 2

Employer identification number

42-6081638

Schedule B (Form 990) (2023)

VESTER	RHEIM, NORWEGIAN-AMERICAN MUSEUM		42-6081638
Part II	Noncash Property (see instructions). Use duplicate copies of Part II	if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
22	CONSTRUCTION MATERIALS	_	
		\$50,000	12/31/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Schedule B (Form 990) (2023)

Employer identification number

Name of organization

Schedule B (Form 990) (2023)

Schedule	B (Form 990	0) (2023)				Page 4
Name of o	organization					Employer identification number
VESTE	RHEIM.	NORWEGIAN-AMERICA	AN MUSEUM			42-6081638
Part III	Exclusive	y religious, charitable, etc., contributi one contributor. Complete columns (a)	ons to organizations descr	ibed in section 501	l(c)(7), (8), or (10) th	hat total more than \$1,000 for the year
	completing F	Part III, enter the total of exclusively religious,	charitable, etc., contributions of	\$1,000 or less for the	e year. (Enter this info.	once.) \$
(a) No.	Use dupl	icate copies of Part III if additional	space is needed.			
from Part I		(b) Purpose of gift	(c) Use of	gift	(d) Des	cription of how gift is held
					-	
			(e) Trans	fer of gift		
		Transferee's name, address, a	nd ZIP + 4	Re	elationship of tra	ansferor to transferee
(a) No. from		(b) Purpose of gift	(c) Use of	gift	(d) Des	cription of how gift is held
Part I						
			(e) Trans	fer of gift		
		Transferee's name, address, a	nd ZIP + 4	Re	elationship of tra	ansferor to transferee
(a) No. from		(h) Dumpers of sift	(a) Upp of	-:ft		cription of how gift is held
Part I		(b) Purpose of gift	(c) Use of	girt	(u) Des	
			e) Trans	fer of gift		
				ici ol gitt		
		Transferee's name, address, a	nd ZIP + 4	Re	elationship of tra	ansferor to transferee
(a) No. from						
from Part I		(b) Purpose of gift	(c) Use of	gift	(d) Des	cription of how gift is held
			fer of gift			
		Transferee's name, address, a	nd ZIP + 4	Re	elationship of tra	ansferor to transferee
323454 12-26	6-23					Schedule B (Form 990) (2023)

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Department of the Treasury

Internal Revenue Service

Supplemental Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.



Name of the organization

VESTERNETM NORWEGTAN-AMERICAN MUSEUM Employer identification number 42-6081638

Par				Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line 6.	a) Donor advise	d funds	(b) Funds and other accounts
	Total number at end of year			
1 2	Aggregate value of contributions to (during year)			
3	Aggregate value of contributions to (during year)			
4	Aggregate value of grants non (during year)			
5	Did the organization inform all donors and donor advisors in writing that	at the assets he	ld in donor advised t	funds
Ŭ	are the organization's property, subject to the organization's exclusive			
6	Did the organization inform all grantees, donors, and donor advisors in	-		
Ŭ	for charitable purposes and not for the benefit of the donor or donor a			
	impermissible private benefit?		, , ,	ľ – –
Par	t II Conservation Easements. Complete if the organization	answered "Yes	s" on Form 990, Par	
1	Purpose(s) of conservation easements held by the organization (check			· · ·
	Preservation of land for public use (for example, recreation or ed		Preservation of a h	nistorically important land area
	Protection of natural habitat	,	1	certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualified conse	ervation contribu	ition in the form of a	conservation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b				
с	Number of conservation easements on a certified historic structure inc			
d	Number of conservation easements included on line 2c acquired after	July 25, 2006, a	ind not	
	on a historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, released, ex			
	year			
4	Number of states where property subject to conservation easement is	located		
5	Does the organization have a written policy regarding the periodic mor	nitoring, inspect	ion, handling of	
	violations, and enforcement of the conservation easements it holds?			Yes 🗌 No
6	Staff and volunteer hours devoted to monitoring, inspecting, handling	of violations, an	d enforcing conserv	ation easements during the year
_				
7	Amount of expenses incurred in monitoring, inspecting, handling of vice	plations, and en	orcing conservation	easements during the year
8	Does each conservation easement reported on line 2d above satisfy th	ne requirements	of section 170(h)(4)((B)(i)
-	and section 170(h)(4)(B)(ii)?			
9	In Part XIII, describe how the organization reports conservation easem			
-	balance sheet, and include, if applicable, the text of the footnote to the		•	
	organization's accounting for conservation easements.	· g		
Par		storical Trea	asures, or Othe	r Similar Assets.
	Complete if the organization answered "Yes" on Form 990, Par	t IV, line 8.		
1a	If the organization elected, as permitted under FASB ASC 958, not to	report in its reve	nue statement and	balance sheet works
	of art, historical treasures, or other similar assets held for public exhibi	tion, education,	or research in furthe	erance of public
	service, provide in Part XIII the text of the footnote to its financial state	ments that des	cribes these items.	
b	If the organization elected, as permitted under FASB ASC 958, to repo	ort in its revenue	statement and bala	nce sheet works of
	art, historical treasures, or other similar assets held for public exhibitio	n, education, or	research in furthera	nce of public service,
	provide the following amounts relating to these items.			
	(i) Revenue included on Form 990, Part VIII, line 1			\$
	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of art, historical treasures, or			
	the following amounts required to be reported under FASB ASC 958 re		•	
а	Revenue included on Form 990, Part VIII, line 1	-		\$
b	Assets included in Form 990, Part X			•
	For Paperwork Reduction Act Notice, see the Instructions for Form			Schedule D (Form 990) 2023
	09-28-23			

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_		-	-	-	-	

		EIM, NORWEG					6081638	
Par	t III Organizations Maintaining C	ollections of Art	;, Historical Tre	asures, or	Other S	Similar Ass	sets _{(contin}	ued)
3	Using the organization's acquisition, accessi	on, and other records	s, check any of the f	ollowing that r	make sign	ificant use of	its	
	collection items (check all that apply).							
а	X Public exhibition	d	Loan or exc	hange prograr	n			
b	X Scholarly research	е	Other					
с	Preservation for future generations							
4	Provide a description of the organization's co	ollections and explain	how they further th	e organizatior	n's exemp	t purpose in F	Part XIII.	
5	During the year, did the organization solicit o							
	to be sold to raise funds rather than to be ma						Yes	X No
Par	t IV Escrow and Custodial Arran							
	reported an amount on Form 990, Pa						,,	
1a	Is the organization an agent, trustee, custodi		iary for contribution	s or other ass	ets not ind	cluded		
	on Form 990, Part X?						Yes	No
h	If "Yes," explain the arrangement in Part XIII							
, N			owing table.				Amount	•
~	Reginning balance					1c	,	·
	Beginning balance					1d		
	Additions during the year							
	Distributions during the year					1e		
	Ending balance					1f	Yes	
	Did the organization include an amount on Fe				-	<i>د</i>		No
Par	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds Complete if							
		(a) Current year	(b) Prior year	(c) Two years) Three years b	ack (a) Four	years back
4.		11,654,710.	14,126,010.	12,394		11,684,9		241,889.
	Beginning of year balance	114,973.						
	Contributions		352,092.		,883.			107,531.
	Net investment earnings, gains, and losses	1,673,905.	-1,978,746.	3,143	, 121.	1,155,7	4 5. 2,	836,296.
	Grants or scholarships							
е	Other expenditures for facilities	4 005 044				500.0		
	and programs	1,837,314.	844,646.	1,742	,064.	520,8	72.	500,757.
f	Administrative expenses							
g	End of year balance		11,654,710.		,010.	12,319,89	97. 11,	684,959.
2	Provide the estimated percentage of the curr		e (line 1g, column (a)) held as:				
	Board designated or quasi-endowment	8.0000	_%					
b	Permanent endowment 52.0000	%						
С		%						
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.						
3a	Are there endowment funds not in the posse	ssion of the organiza	tion that are held ar	id administere	d for the		_	
	organization by:							Yes No
	(i) Unrelated organizations?						3a(i)	X
	(ii) Related organizations?							X
b	If "Yes" on line 3a(ii), are the related organization	tions listed as require	ed on Schedule R?				3b	
4	Describe in Part XIII the intended uses of the		vment funds.					
Par	t VI Land, Buildings, and Equipm	ent						
	Complete if the organization answere	d "Yes" on Form 990	, Part IV, line 11a. S	ee Form 990,	Part X, lin	e 10.		
	Description of property	(a) Cost or ot	ther (b) Cost	or other	(c) Acc	umulated	(d) Bool	< value
_		basis (investm	nent) basis	(other)	depre	eciation	-	
1a	Land		43	2,952.			432	2,952.
	Buildings			3,932.	3,76	55,254.	13,348	
	Leasehold improvements						-	
	Equipment		57	2,953.	44	17,199.	125	5,754.
	Other		71	9,048.		7,824.		1,224.
	. Add lines 1a through 1e. (Column (d) must e					-	14,448	
		quari oni oou, i all/		, <i>,</i>			dule D (Form	
						00.10		

Schedule D (Form 990) 2023 VESTERHEIM	, NORWEGIAN-AN	IERICAN MUSEUM	42-6081638 Page 3
Part VII Investments - Other Securities			
Complete if the organization answered "Ye		-	
(a) Description of security or category (including name of security) (b) Book value	(c) Method of valuation: Co	st or end-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Ye			
(a) Description of investment	(b) Book value	(c) Method of valuation: Co	st or end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7) (8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets	ł		
Complete if the organization answered "Ye	s" on Form 990, Part IV, line	e 11d. See Form 990, Part X, line 1	15.
	a) Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9) Total. (Column (b) must equal Form 990, Part X, line 15,			
Part X Other Liabilities	сог. (Б))		
Complete if the organization answered "Ye	s" on Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X	, line 25.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) LEASE LIABILITIES			25,827.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
<u>(9)</u>			25 007
Total. (Column (b) must equal Form 990, Part X, line 25,	,		
2. Liability for uncertain tax positions. In Part XIII, provi	ae the text of the foothote t	o the organization's financial state	ements that reports the

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... 🚺

Schedule D (Form 990) 2023

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	dule D (Form 990) 2023 VESTERHEIM, NORWEGIAN-AMER				6081638 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Stateme	ents Wit	h Revenue per F	Return	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	1.			
1	Total revenue, gains, and other support per audited financial statements			1	6,355,679.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	. 2a	1,025,357	•	
b	Donated services and use of facilities	. 2b			
с	Recoveries of prior year grants	. 2c			
d	Other (Describe in Part XIII.)	2d	350,228	•	
е	Add lines 2a through 2d				1,375,585.
3	Subtract line 2e from line 1			3	4,980,094.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a	52,773	•	
b	Other (Describe in Part XIII.)	. 4b			
	Add lines 4a and 4b			4c	52,773.
-					
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	52,773. 5,032,867.
5				5	5,032,867. n
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	ents Wi		5	n
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	ents Wi	th Expenses per	5 Retur	5,032,867. n 4,118,547.
5 Pa	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990, Part I, line 12.</i>) t XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	ents Wi	th Expenses per	5 Retur	n
5 Ра 1	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements	ients Wi	th Expenses per	5 Retur	n
5 Pa 1 2	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	ents Wi	th Expenses per	5 Retur	n
5 Pa 1 2 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	ents Wi a. 2a 2b	th Expenses per	5 Retur	n
5 Pa 1 2 a b	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2b 2c	th Expenses per	5 Retur	n 4,118,547.
5 Pa 1 2 a b c d	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2c 2d	th Expenses per	5 Retur	n 4,118,547. 330,219.
5 Pa 1 2 a b c d	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	ith Expenses per	5 Retur	n 4,118,547.
5 Pa 1 2 a b c d e	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	ith Expenses per	5 Retur 1 • 2e 3	n 4,118,547. 330,219.
5 Pa 1 2 a b c d e 3	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.) rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	ents Wi	ith Expenses per	5 Retur 1 • 2e 3	n 4,118,547. 330,219.
5 Pa 1 2 a b c d e 3 4	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d	ith Expenses per	5 Retur 1 • 2e 3	n 4,118,547. 330,219. 3,788,328.
5 Pa 1 2 a b c d e 3 4 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d 4a 4b	th Expenses per 330,219 52,773	5 Retur	n 4,118,547. 330,219. 3,788,328. 52,773.
5 Pa 1 2 a b c d e 3 4 a b c 5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 4a 4b	th Expenses per 330,219 52,773	5 Retur	n 4,118,547. 330,219. 3,788,328.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

INTENDED USES FOR ENDOWMENT FUNDS - ENDOWMENT FUNDS CONSIST OF VARIOUS

FUNDS ESTABLISHED TO SUPPORT GENERAL OPERATIONS AND PROGRAMMING NEEDS OF

THE MUSEUM.

PART X, LINE 2:

THE MUSEUM IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF

THE INTERNAL REVENUE CODE. IN ADDITION, THE MUSEUM QUALIFIES FOR THE

CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170(B)(1)(A) AND HAS BEEN

CLASSIFIED AS AN ORGANIZATION OTHER THAN A PRIVATE FOUNDATION UNDER

SECTION 509(A)(2). THE MUSEUM'S FEDERAL EXEMPT ORGANIZATION RETURNS ARE

SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, GENERALLY FOR

332054 09-28-23

Schedule D (Form 990) 2023

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Schedule D (Form 990) 2023 VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM Part XIII Supplemental Information (continued)	42-6081638 Page 5
THREE YEARS AFTER THEY ARE FILED.	
PART XI, LINE 2D - OTHER ADJUSTMENTS:	
COST OF GOODS SOLD	309,819.
RENTAL EXPENSES	20,400.
CHANGE IN VALUE OF BENEFICIAL INTEREST IN REMAINDER TRUSTS	20,009.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	350,228.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
COST OF GOOD SOLD	309,819.
RENTAL EXPENSES	20,400.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	330,219.
	Schedule D (Form 990) 2023

332055 09-28-23

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

Part I

Noncash Contributions

OMB No. 1545-0047

Inspection

23

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

V Types of Prop

Employer identification number 42-6081638

ΖU **Open to Public**

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ESTERHEIM,	NORWEG.	IAN-AMERIC	CAN MUSEUM	4
perty				
	(a)	(b) Number of	(c) Noncash contribution	Metho

		(a) Check if	(b) Number of	(c) Noncash contribution amounts reported on	(d) Method of det	•	
		applicable	contributions or items contributed	Form 990, Part VIII, line 1g	noncash contribut	tion amount	S
1	Art - Works of art						
2	Art - Historical treasures						
3	Art - Fractional interests						
4	Books and publications						
5	Clothing and household goods						
6	Cars and other vehicles						
7	Boats and planes						
8	Intellectual property						
9	Securities - Publicly traded						
10	Securities - Closely held stock						
11	Securities - Partnership, LLC, or						
	trust interests						
12	Securities - Miscellaneous						
13	Qualified conservation contribution -						
	Historic structures						
14	Qualified conservation contribution - Other						
15	Real estate - Residential						
16	Real estate - Commercial						
17	Real estate - Other						
18	Collectibles						
19	Food inventory						
20	Drugs and medical supplies						
21	Taxidermy						
22	Historical artifacts						
23	Scientific specimens						
24	Archeological artifacts						
25	Other (CONSTRUCTION MA)	Х	1	50,000.	FMV		
26	Other ()						
27	Other ()						
28	Other ()						
29	Number of Forms 8283 received by the organized	zation during	the tax year for co	ontributions			
	for which the organization completed Form 82	83, Part V, D	onee Acknowledg	ement 29			
						Yes	No
30a	During the year, did the organization receive by						
	must hold for at least 3 years from the date of	the initial co	ntribution, and whi	ch isn't required to be used t	or		
	exempt purposes for the entire holding period?	?				30a	X
b	If "Yes," describe the arrangement in Part II.						
31	Does the organization have a gift acceptance p	policy that re	quires the review of	of any nonstandard contribut	ions?	31	<u> </u>
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash			
	contributions?					32a	X
b	If "Yes," describe in Part II.						
33	If the organization didn't report an amount in c	olumn (c) foi	r a type of property	r for which column (a) is cheo	ked,		
	describe in Part II.						

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2023

LHA 332141 09-11-23

				NORWEGIAN-AMERICAN			42-60816	
Part II	Supplemental	Information.	Provid	de the information required by Part L li	nes 30h 3	2h and 33	and whether the o	ordar

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

COLUMN REPRESENTS NUMBER OF CONTRIBUTORS.

Schedule M (Form 990) 2023

Page 2

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SCHEDULE O (Form 990) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990- Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.	·EZ	OMB No. 1545-0047		
Name of the organization	VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM		identification number 081638		
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:					
THE MUSEUM IS A NATIONAL TREASURE THAT EXPLORES THE DIVERSITY OF					
AMERICAN IMMIGRATION THROUGH THE LENS OF NORWEGIAN-AMERICAN EXPERIENCE,					
SHOWCASES THE BEST IN HISTORIC AND CONTEMPORARY NORWEGIAN FOLK AND FINE					
ARTS, AND PRESERVES LIVING TRADITIONS THROUGH CLASSES IN NORWEGIAN					
CULTURE AND FOLK ART, INCLUDING ROSEMALING (DECORATIVE PAINTING),					
WOODWORKING, KNIFEMAKING, METALWORKING, TRADITIONAL FOOD WAYS, AND					
TEXTILE ARTS.					

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: HISTORIC AND CONTEMPORARY NORWEGIAN FOLK AND FINE ARTS, AND PRESERVES LIVING TRADITIONS THROUGH CLASSES IN NORWEGIAN CULTURE AND FOLK ART, INCLUDING ROSEMALING (DECORATIVE PAINTING), WOODWORKING, KNIFEMAKING, TRADITIONAL FOOD WAYS, AND TEXTILE ARTS.

FORM 990, PART VI, SECTION A, LINE 1A:

THE COMMITTEES OF THE BOARD OF TRUSTEES SHALL BE THE GOVERNING COMMITTEES
SPECIFIED IN THE BYLAWS AND SUCH OTHER PROGRAM AND SPECIAL COMMITTEES AS
MAY BE ESTABLISHED BY THE BOARD FROM TIME TO TIME. THE RESPONSIBILITIES OF
EACH COMMITTEE, INCLUDING THE GOVERNING COMMITTEES, SHALL BE DEFINED IN THE
RESPECTIVE COMMITTEE'S CHARTER INCLUDED IN THE BOARD OF TRUSTEES'
GOVERNANCE MANUAL AS APPROVED BY THE BOARD AND AS IT MAY BE REVISED BY THE
BOARD FROM TIME TO TIME. UNLESS EXPRESSLY AUTHORIZED BY THE BOARD,
COMMITTEES SHALL HAVE NO AUTHORITY TO ENTER INTO CONTRACTS OR INCUR
OBLIGATIONS ON BEHALF OF VESTERHEIM. COMMITTEES OTHER THAN GOVERNING
COMMITTEES MAY BE TERMINATED OR REORGANIZED BY THE BOARD WITHOUT AMENDING
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

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Schedule O (Form 990) 2023	Page 2
Name of the organization VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM	Employer identification number 42-6081638
THE BYLAWS. IN GENERAL, PROGRAM COMMITTEES OF THE BOARD SH	ALL BE THOSE
COMMITTEES RESPONSIBLE FOR ADVISING THE BOARD WITH RESPECT	TO EXHIBITIONS,
EDUCATIONAL PROGRAMS, DEVELOPMENT AND MEMBERSHIP PROGRAMS,	MARKETING AND
OTHER ACTIVITIES UNDERTAKEN IN PURSUANCE OF VESTERHEIM'S M	ISSION AND THE
USE OF VESTERHEIM'S COLLECTIONS AND FACILITIES IN SUPPORT	OF THOSE PROGRAMS
AND ACTIVITIES.	
GOVERNING COMMITTEES:	
A. EXECUTIVE COMMITTEE	
B. COLLECTION COMMITTEE	
C. FINANCE & AUDIT COMMITTEE	
D. GOVERNANCE & NOMINATING COMMITTEE	
NO FEWER THAN THREE (3) TRUSTEES SHALL SERVE ON EACH COMMI	TTEE.
THE CHAIR OF THE BOARD OF TRUSTEES SHALL APPOINT THE CHAIR	AND MEMBERS OF
EACH COMMITTEE WITH THE APPROVAL OF THE BOARD OF TRUSTEES.	
MEMBERS FROM THE GENERAL MEMBERSHIP MAY BE REQUESTED BY TH	E CHAIR OF THE
COMMITTEE TO SERVE AS NEEDED, SUBJECT TO THE APPROVAL OF T	HE CHAIR OF THE
BOARD OF TRUSTEES.	
ANNUAL REPORTS FROM ALL STANDING COMMITTEES SHALL BE SUBMI	TTED IN TIME TO
BE SENT TO ALL MEMBERS OF THE BOARD OF TRUSTEES WITH THE C	
MEETING OF THE FISCAL YEAR.	
THE CHAIR OF THE BOARD OF TRUSTEES SHALL BE AN EX OFFICIO	MEMBER OF ALL
COMMITTEES.	

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Employer identification number 42-6081638

FORM 990, PART VI, SECTION B, LINE 11B: ORGANIZATION'S PROCESS TO REVIEW FORM 990 -THE GOVERNING BOARD WILL REVIEW THE RETURN AS WELL AS THE PRESIDENT/CEO, THE CFO, AND OTHER MANAGEMENT PERSONNEL. THE PRESIDENT/CEO WILL THEN SIGN THE RETURN PRIOR TO FILING IT.

FORM 990, PART VI, SECTION B, LINE 12C:

TRUSTEE, STAFF, AND VOLUTEERS SHOULD CONDUCT ALL OF THEIR ACTIVITIES IN SUCH AS A WAY THAT NO CONFLICT WILL ARISE BETWEEN THEM AND THE POLICIES, OPERATIONS, OR INTERESTS OF THE MUSEUM. EVEN THE APPEARANCE OF SUCH A CONFLICT SHOULD BE AVOIDED. TRUSTEES WILL FILE ANNUALLY A STATEMENT DISCLOSING THEIR PERSONAL, BUSINESS, OR ORGANIZATIONAL INTERESTS AND AFFILIATIONS AND THOSE OF PERSONS CLOSE TO THEM THAT COULD BE CONSTRUED AS BEING MUSEUM-RELATED. EACH TRUSTEE WILL BE RESPONSIBLE FOR NOTIFYING THE BOARD CHAIR WHENEVER SIGNIFICANT CHANGES OCCUR IN THE INFORMATION PROVIDED IN THE DISCLOSURE STATEMENT. WHENEVER THERE IS OR APPEARS TO BE A CONFLICT BETWEEN THE INTERESTS OF VESTERHEIM AND THE INTERESTS OF A TRUSTEE OR A PERSON CLOSE TO HIM/HER, THE TRUSTEE IS REQUIRED TO PROVIDE A FULL AND FAIR DISCLOSURE IN SUFFICIENT TIME TO PERMIT PROPER STEPS TO BE TAKEN TO INSULATE THAT TRUSTEE FROM INFLUENCING THE DECISIONS RELATED TO SUCH CONFLICT. IF THE TRUSTEE IS PRESENT WHEN A VOTE IS TAKEN IN CONNECTION WITH SUCH A QUESTION, THE TRUSTEE SHOULD REFRAIN FROM DISCUSSING THE ISSUE AND ABSTAIN FROM VOTING ON THE MATTER. THE ABSTENTION WILL BE NOTED IN THE OFFICIAL MINUTES. IN A SITUATION WHERE THE CONFLICT IS SO GRAVE IT CANNOT BE RESOLVED, THE CHAIR OF THE BOARD OF TRUSTEES MAY REQUEST, BUT MAY NOT DEMAND, THE TRUSTEE'S RESIGNATION. WHENEVER A MATTER ARISES THAT COULD BE PERCEIVED AS A CONFLICT BETWEEN THE INTERESTS OF VESTERHEIM AND AN EMPLOYEE OR AN EMPLOYEE'S FAMILY, THE EMPLOYEE SHOULD BRING THE MATTER TO THE Schedule O (Form 990) 2023 332212 11-14-23

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Schedule O (Form 990) 2023	Page 2
Name of the organization VESTERHEIM, NORWEGIAN-AMERICAN MUSEUM	Employer identification number $42-6081638$
ATTENTION OF HIS/HER SUPERVISOR FOR RESOLUTION.	
FORM 990, PART VI, SECTION B, LINE 15:	
PER THE CHAIR OF THE BOARD OF TRUSTEES, "THE PERSONNEL SUB	COMMITTEE LOOKS
AT PEER ORGANIZATION SALARIES, THE NORTHEAST IOWA ECONOMY,	AND LOCAL
ECONOMIC STATISTICS, AND EVALUATES CEO PERFORMANCE IN FOUR	CRITICAL AREAS:
STRATEGIC VISION, OPERATIONAL EXCELLENCE, LOCAL COMMUNITY	RELATIONS AND
FUNDRAISING. THE SUBCOMMITTEE MAKES A RECOMMENDATION TO THE	FULL EXECUTIVE
COMMITTEE, THEN TO THE BOARD IN CLOSED SESSION.TIMING WISE	WE DO CEO

EVALUATION OVERALL IN FEBRUARY AND CEO COMPENSATION IN AUGUST. THE CEO

EVALUATION FOR SALARIES IS MORE OF A MID-YEAR SNAPSHOT."

FORM 990, PART VI, SECTION C, LINE 19:

VESTERHEIM'S FINANCIAL STATEMENTS ARE AVAILABLE ON THE WEBSITE. VESTERHEIM MAKES ITS GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST

20,009.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED DURING THE YEAR.

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