

# PRESS & DAKOTAN

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IRS: Plan Now To Use Health Flexible Spending Arrangements In 2016

WASHINGTON — The Internal Revenue Service reminds eligible employees that now is the time to begin planning to take full advantage of their employer's health flexible spending arrangement (FSA) during 2016.

FSAs provide employees a way to use tax-free dollars to pay medical expenses not covered by other health plans. Because eligible employees need to decide how much to contribute through payroll deductions before the plan year begins, many employers this fall are offering their employees the option to participate during the 2016 plan year.

Interested employees wishing to contribute during the new year must make this choice again for 2016, even if they contributed in 2015. Self-employed individuals are not eligible.

An employee who chooses to participate can contribute up to \$2,550 during the 2016 plan year. Amounts contributed are not subject to federal income tax, Social Security tax or Medicare tax. If the plan allows, the employer may also contribute to an employee's FSA.

Throughout the year, employees can then use funds to pay qualified medical expenses not covered by their health plan, including co-pays, deductibles and a variety of medical products and services ranging from dental

and vision care to eyeglasses and hearing aids. Interested employees should check with their employer for details on eligible expenses and claim procedures.

Under the use or lose provision, participating employees often must incur eligible expenses by the end of the plan year, or forfeit any unspent amounts. But under a special rule, employers may, if they choose, offer participating employees more time through either the carryover option or the grace period option.

Under the carryover option, an employee can carry over up to \$500 of unused funds to the following plan year—for example, an employee with \$500 of unspent funds at the end of 2016 would still have those funds available to use in 2017. Under the grace period option, an employee has until 2½ months after the end of the plan year to incur eligible expenses—for example, March 15, 2017, for a plan year ending on Dec. 31, 2016. Employers can offer either option, but not both, or none at all.

Employers are not required to offer FSAs. Accordingly, interested employees should check with their employer to see if they offer an FSA. More information about FSAs can be found in Publication 969, available on IRS.gov.

New Pastor Arrives In Yankton: “From The Grid Iron To Grace”

BY RANDY TRAMP  
P&D Correspondent

Mikal Simmons and his family — his wife, Sarah and three children, Ethney, Elim and Eviannah — have joined a new family at Yankton's First Assembly Church. As of Nov. 1, Simmons became First Assembly's co-pastor, to eventually transition to the lead pastor position.

Mikal explains the title, “From the Grid Iron to Grace”: “I was successful on the football field, was injured in college, and I totally fell apart until I met the One (God) who put me back together.”

Simmons grew up in Brandon and was recently inducted into the Bandon Valley Hall of Fame. During his senior year of high school in 1995, he was an all-state running back and state champion in wrestling.

His high school success led to a football scholarship at South Dakota State University in Brookings.

“I lost my identity in the football lifestyle and partying. This led to depression, then suicide tendencies,” he said. “I knew the way I wanted to live, but I didn't know how to achieve it. Then after I earned the starting tailback position, I blew out both my knees, ending my football career, causing deeper depression. I didn't know what to do. More importantly, I didn't know who I was.”

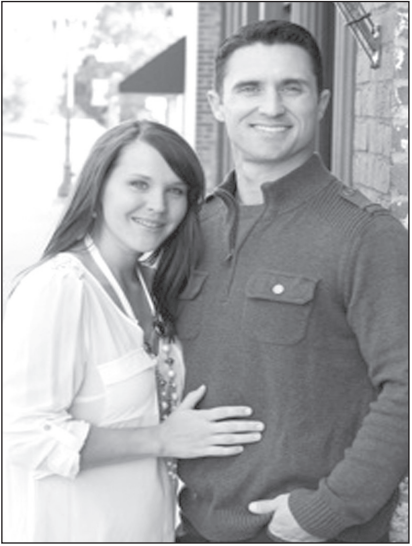
Though the loss of his identity in athletic success, Mikal was convinced that his future was dim, and, as a result, tried to end his life.

“I ended up in the hospital, needing major surgery that led to intense shame,” Simmons recalls.

After a couple of years of depression, he found something new and his life began to change.

“With what I had learned through sports about overcoming my opponent, I discovered that God's Word could overcome depression,” he said.

Mikal attributes a personal relation-



COURTESY PHOTO  
**Mikal and Sarah Simmons**

ship with Jesus Christ and the impact of God's Word for the change in his life.

During a short-term mission trip to China with his wife, Simmons felt his direction in life was to be a pastor.

“I went from being a person who had a hard time getting out of bed, to one who loved life,” he said.

This subsequently led Simmons to The King's University in Colorado where he graduated with a degree in Theology and Christian Ministry.

Back in Brandon, Simmons was mentored by Pastor Kirk Stand, senior pastor of Brandon Valley Assembly of God. He confirmed that Simmons had the giftings to become a Senior Pastor, and encouraged him in that direction.

“My wife and I would drive through Yankton a few times a year since her parents live in central Nebraska, and we would tell each other that Yankton would be a neat place to do ministry,” he said.

Last summer, Pastor Jeff Mantz from

Yankton First Assembly called Simmons and asked if he would be interested in co-pastoring with him.

“I had a peace and knew God was in this,” Simmons said.

“I'm excited about the future and working together with Mikal, in this transitional period,” Mantz says. “After almost 20 years of being senior pastor, I look forward to a different role in ministry

“We believe God has sent the man to take First Assembly to the next phase.”

Simmons said, “My heart is to equip people to live their life on purpose and encourage them to be what God has called them to be.”

He added that he desires to empower individuals to have a solid identity in Christ.

Of First Assembly, Simmons said, “We will continue to offer an amazing Sunday morning experience, with something for every age and every stage in life.” This is in reference to the children's program on Wednesdays and Sundays, youth programs on Wednesdays and the adult groups. “We don't only have church in the church.”

Simmons said several members of First Assembly have opened their homes for life groups.

First Assembly is growing and has the youth of our city, as well as the community as a whole, in mind for the near future. Under the ministry of Pastor Annette Roux, there are current plans to build a student center that will house a full-size gym, theater-style worship center and coffee house. This building, the One80 Center, will house the youth ministry on Wednesdays and Sundays, and also serve as a community center for the people of Yankton.

Of the churches in Yankton, Simmons said, “We are all the body of Christ and I look forward to coming alongside other churches in providing a positive future for Yankton.”

Neb. Transportation Improvement Plan Amendment Announced

LINCOLN, Neb. — The Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) require each state highway agency to develop a Statewide Transportation Improvement Program (STIP). The STIP must list all highway and transit projects that will be using federal funds, as well as all regionally significant transportation projects using non-federal funding sources. It covers a period of four years and in Nebraska is updated every year on Oct. 1.

Periodically, the Nebraska Department of Roads (NDOR) must amend the STIP for reasons such as; to add or remove projects, to make adjustments to funding sources or estimates or to update a project's scope of work.

An amendment, referred to as Amendment 1, is available for public comment on the NDOR website <http://www.transportation.nebraska.gov/STIP/index-public-comment.html> through Dec. 3, 2015.

The FHWA and the FTA will not approve the revision until the public comment period has ended and comments have been evaluated and incorporated in the revision as appropriate.

Copies of the Public Involvement Plan for the Nebraska Department of Roads' STIP are available from each of the eight district offices. (See the attached map of the district offices and contact information.) A copy of the proposed STIP Public Involvement

Plan may be obtained upon request to the Communication Office, 1500 Highway 2, P.O. Box 94759, Lincoln, NE 68509-4759, or by calling (402) 479-4512 or by e-mail at [maryjo.oie@nebraska.gov](mailto:maryjo.oie@nebraska.gov).

Under federal legislation, the Nebraska Department of Roads is required to have a public involvement plan for the STIP in place. This plan can be viewed at [www.transportation.nebraska.gov/STIP/](http://www.transportation.nebraska.gov/STIP/).

OBITUARIES

**Carol Arens**

Carol Arens, age 56, of Yankton, passed away Thursday, November 26, 2015 at her residence with her family at her side after a courageous battle with cancer.

Mass of Christian Burial will be 10:00 a.m. Monday, November 30, 2015 at Sacred Heart Catholic Church, Yankton with Rev. Larry Regynski officiating. Burial will be in the Sacred Heart Cemetery, Yankton, SD.

Visitations will begin at 4:00 p.m. Sunday, November

29, 2015 at the Opsahl-Kostel Funeral Home & Crematory, Yankton, with a rosary at 6:30 p.m. and a Scripture service at 7:00 p.m.

Visitations will resume one hour prior to the service at the church.

Online condolences may be sent at: [www.opsahl-kostelfuneralhome.com](http://www.opsahl-kostelfuneralhome.com).

Pallbearers will be Jerry

Gross, Dave Jones, Chuck Donnelly, Rich Boeckman, Brice Pinkelman and Brian Burbach.

Carol J. Arens was born January 1, 1959 in Yankton, SD to Cyril and Coletta (Mauch) Wubben. She was baptized in January 1959 and graduated from high school in 1977. She married Bill Arens on June 18, 1983 at St. John the Baptist Church, Fordyce, NE. To this union, they welcomed three children, Steven, Kristi, and Jason. She was employed at M-Tron from 1977 to 2014,

when she retired due to health. She also volunteered at Majestic Bluffs, which she really missed.

Carol enjoyed spending her time with family, especially spoiling her 3 granddaughters, Addisyn, Leah, and Kinley. Carol and Bill spent many nights riding bikes, walking on the Meridian Bridge, and building John Deere puzzles.

Carol is survived by her husband, Bill Arens of Yankton; sons, Steve (Tisha) Arens of Lincoln, NE and their daughter Kinley; Jason

Arens of Groton, CT; daughter: Kristi (Adam) Winstead of Papillion, NE, and their daughters Addisyn and Leah; her parents, Cyril and Coletta Wubben of Fordyce, NE brothers: Dave (Jill) Wubben of Hartington, NE, Darrell (Jennifer) Wubben of Crofton, NE and Don (Dion) Wubben of Fordyce, NE; sisters: Betty (Jerry) Gross of Randolph, NE, Donna (Rich) Boeckman of St. Helena, NE, Ann (Dave) Jones of Norfolk, NE, Deb (Chuck) Donnelly of Dubuque, IA and Lori (Brice) Pinkelman of St.

Helena, NE.

Carol was preceded in death by her grandparents Ed and Regina Mauch and Ray and Alma Wubben, brothers-in-law Bill Burbach and Joe Arens, nephew, Austin Wubben, great nephew Jaxson Beins, and father-in-law Ben Arens.

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[www.opsahl-kostelfuneralhome.com](http://www.opsahl-kostelfuneralhome.com)

**Cynthia (Cindy) Johnson**

Cindy K. Johnson, 61, Valley Springs, died Saturday, November 21, 2015, at home surrounded by her family.

Family visitation will be 5-7 p.m. Tuesday, November 24 at Heartland Funeral Home, with a short Prayer Service at 7 p.m.

Funeral services will be 10:30 a.m. Wednesday, November 25, at Blessed Redeemer Lutheran Church, Brandon. Interment will follow at Hills of Rest Memorial Park, Sioux Falls.

Cynthia Kay Kriz was born on May 15, 1954 in Tyndall, SD, to Roy Harvey Kriz and Helen Luella (Hahn) Kriz. She entered the Kingdom of God through Holy Baptism on May 30, 1954, at St John's Lutheran Church in Tyndall, SD. She was confirmed at Memorial

Lutheran Church in Sioux Falls, SD, on June 9, 1968. Her Confirmation Bible verse was 1 John 2:17, “The world and its desires pass away, but the man who does the will of God lives forever.”

Cindy attended both Bambas Elementary and Vellek Elementary in rural Bon Homme County in South Dakota. She attended Edison Middle School in Sioux Falls, SD and graduated from Lincoln High School in Sioux Falls, SD, in 1972. She graduated from Nettleton College, in Sioux Falls, SD.

On April 12, 1980, Cindy was united in marriage to Rick Eugene Johnson at Memorial Lutheran Church, in Sioux Falls, SD. This union was blessed with 4 children; Cody Jerome, Sarah Kay, Tyler Jerome and Alex Jerome.

She worked for over 30 years at Thurman, Comes, Foley & Co. LLP as a book

keeper. During her career, she also worked at the Holiday Inn City Centre, an Answering Service, Pollard International and Crystal Ice Concessions.

In her spare time, Cindy enjoyed working with ceramics, bowling, riding horses and fishing. She participated in the Brides N Britches 4H club. Cindy joined Blessed Redeemer Lutheran Church in Brandon, SD in November, 1997.

Cindy was called to her heavenly home on Saturday, November 21, 2015, at her Valley Springs residence, at the age of 61 years, six months and six days.

Cindy will be deeply missed by her husband, Rick; three children, Sarah (Jake Wheeler) Johnson, Valley Springs, Tyler and Alex Johnson, Valley Springs; granddaughter, Lexie; parents, Roy and

Helen Kriz, Sioux Falls; two siblings, Roger (Leanne) Kriz, Sioux Falls and Karen (Michael) Beyer, Valley Springs; mother-in-law, Jan Johnson, Garretson; sisters-in-law, Darcia (Dan) Hansen, Jasper, MN, Laurie (Glen) Johnson-Newell, Lincoln, NE, Jodie (Mark Dorn) Ahlers, Luverne, MN, Jennifer (Ron) Rouse, Lincoln, NE, Amie (Randy) Hemmer, Dell Rapids, SD, and many extended family.

She was preceded by her son, Cody Johnson; father-in-law, Donald Johnson; grandparents, Helen and Henry Hahn and Emma and Albert Kriz; aunt and uncle, Ruby and Donald Kriz; and great nephew, Tayden Grohs.

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of Vermillion, passed away Thursday at Sanford Vermillion Care Center.

Funeral arrangements are pending with Kober Funeral Home in Vermillion.

**Stella Colwell**

Funeral services for Stella Colwell, 89, of Niobrara, Nebraska will be 10:30 a.m. Thursday, Dec. 3, at Niobrara

Lutheran Church. The Rev. Beverly Rautenberg-Panko will officiate, with burial in L'Eau Qui Court Cemetery in Niobrara.

Visitation will be Wednesday from 4-7 p.m. at the church.

Brockhaus Funeral Home in Niobrara is in charge of arrangements.

Stella died Thursday, Nov. 26, 2015, at Alpine Village in Verdigre, Nebraska.

# Holiday Open House

**Saturday, December 12<sup>th</sup>**

**9:30am-Noon**

**609 W. 21st St.**

*Celebrate the festive spirit of the season with holiday music courtesy of Ms. Donna Knodel's piano class, holiday goodies PLUS a visit from Santa!*

*Santa will be here from 10:00am-Noon*

*Enjoy the beautiful Christmas Village display courtesy of Dave & Ila Wright.*

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