

New Training Program To Grow Kentucky Beginning Farmers

By Grace Sowards
University of Kentucky

It’s never too late to become a beginning farmer. Krista Jacobsen, associate professor in the University of Kentucky Department of Horticulture, is setting out to help Kentuckians take advantage of the rich landscape and build something beautiful.

According to the USDA, in 2022, the average age of all American farm producers was 58.1 years, continuing a noticeable upward trend in farmer age since 2017. As farmers age and eventually retire, farms produce less and sometimes close, severely affecting local food systems.

The Food Connection and UK Cooperative Extension Agriculture and Natural Resources, both housed in the UK Martin-Gatton College of Agriculture, Food and Environment, have received a USDA Beginning Farmer and Rancher Development Program grant for \$750,000 to start KY Farm Launch.

KY Farm Launch — a partnership between UK, Kentucky Center for Agriculture and Rural Development (KCARD) and Kentucky Sheep and Goat Development Organization — provides hands-on training for beginning farmers. The USDA defines a “beginning farmer” as an individual with less than 10 years of experience as a primary owner or operator. One of the program’s goals is to address the decrease in the Kentucky farmer population.

“Structuring a farm business is overwhelming and scary,” Jacobsen said. “Production is why people get started, but the business is a tough spot for some. We hope to take away some of the barriers that discourage people from getting started.”

The training program lasts nine months, with weekly workshops on the sustainable production of vegetables, small fruits, beef cattle, sheep, goats and poultry. Business, management and

market planning are woven into the courses as well.

While extension offers many resources for those wanting to learn to grow specific crops, this program is less location-based and more person-based. Participants will have one-on-one mentoring and a cohort of other beginning farmers in their same boat.

“Farming is always challenging, but there is great technical assistance and market demand for produce and livestock products that can be a great start for beginning farmers,” Jacobsen said.

Participants will learn from community farmers as well as extension staff on the UK farms in and surrounding Lexington. This allows trainees to see a large-scale food production operation and groundbreaking research happening on the same land.

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Coyote sightings increase

Simple precautions can help avoid conflict with adaptable canine especially now during their Mating Season



By Lisa Jackson
Kentucky Fish & Wildlife

Increased sightings of coyotes may occur this winter and spring in rural and urban areas across Kentucky as coyotes roam more to search for mates, establish territories and raise pups.

Coyote winter mating season typically lasts into March, while pup rearing takes place in spring and early summer.

“People may worry when they think there are coyotes living near them, but there’s usually no cause for alarm if you see one,” said Laura Palmer, wildlife biologist for the Kentucky Department of Fish and Wildlife Resources. “Like other wildlife that live in and around neighborhoods and farms, and even in urban areas, coyotes are shy and will typically avoid humans.”

A member of the canine family, coyotes are mostly monogamous and form lasting pair bonds to raise their pups in established territories. Although coyotes are generally timid and wary of people, encounters with people and pets can arise as they go about foraging, protecting their dens and feeding their pups.

“Don’t be afraid and don’t panic,” Palmer said. “There are many unfortunate misconceptions about coyotes, but conflicts can be easily avoided by having a basic understating of these wild animals.”

Coyotes have been common in Kentucky for at least the past 50 years after spreading out across North America from the interior plains. Found in every state except Hawaii, and in every Kentucky county, most coyotes do not bother people, livestock or pets and most people do not even know coyotes are living near their homes.

Coyotes can live in any habitat from Alaska to Mexico, and have a varied diet consisting mostly of rodents, insects and fruit. They help maintain a natural balance in the ecosystem by providing natural rodent and insect control, scavenging and

removing carrion from the environment, seed dispersal and more.

Coyotes are also opportunists and may take advantage of food around homes if an easy meal is available. A sick or injured coyote that is not able to forage on wild foods as efficiently, or young that have not learned to hunt effectively, may also sniff out food sources provided by humans.

“Do not feed coyotes – intentionally or unintentionally,” Palmer said. “Don’t leave your pet’s food outside and don’t feed feral cats, raccoons, deer or other wildlife. Be mindful that bird feeders may attract mice and squirrels, which could attract coyotes. Compost piles may also attract coyotes. Share this information with your neighbors – a united community approach is more effective at preventing issues in the first place.”

As with any wild animal, coyotes can lose their fear of people if conditioned to depend on us for food, which can lead to conflict. Remove all potential food sources, clean grills and remove grease traps, secure garbage, and be extra vigilant with pets that may be seen as prey or competition. Plug holes under fences, block access to crawl spaces, and fence around yards and gardens.

Pet owners should turn on outside lights and check the yard for unwanted animals before letting pets outside. Pets should be kenneled or supervised when outside.

When walking a dog, use a short, non-retractable leash that is highly visible and vary your walking routine. Do not let a dog chase or “play” with a coyote.

Never feed or approach any wild animal to take pictures or video. Observe and enjoy wildlife from a distance.

“If someone sees a coyote when out for a stroll or while walking their dog, just know that coyotes are curious by nature,” Palmer said. “Sometimes they follow people or dogs

just to see what they are doing, or they may be guarding their pups that may be in an unnoticed den nearby. Alter walking routes in the future to avoid suspected den sites.”

Den sites may be in hollow trees or logs, rock crevices, brush piles, abandoned groundhog burrows, or even abandoned buildings or junk piles.

Coyotes are protective of their pups, born in spring or early summer, which stay in the den with the mother for about 3 weeks and learn to hunt when they are 8 to 12 weeks old. Family groups typically break up and disperse in late summer and early fall.

While coyotes are usually more afraid of people, some tips to keep in mind if approached by a coyote include:

- Try to scare it away immediately. Don’t stand and watch it.

- Shout, whistle, clap your hands, stomp your feet and make some loud noise.

- Make yourself appear larger by waving your arms, widening your stance or wave a walking stick.

- Establish dominance. Take a step or lunge toward the coyote. Throw a rock or stick in its direction, but not directly at it.

- Pick up dogs and small children.

- Keep scaring the coyote until it is out of sight.

- Stay away from any known or potential dens. If you suspect a den is nearby, slowly back away from the area and do not haze the coyote.

- Share these solutions with neighbors so everyone can work together.

Most coyotes do not cause conflict, but the ones that do may be removed individually by a licensed nuisance wildlife control operator, when necessary. Coyotes may also be hunted year-round, with no limit, with the appropriate hunting license and as allowed by local ordinances.

Disclaimer

A copy of the complete audit report, including financial statements and supplemental information, is on file at the Sheriff’s Office and is available for public inspection during normal business hours. Any citizen may obtain from the Sheriff a copy of the complete audit report, including financial statements and supplemental information, for his personal use. Any citizen requesting a personal copy of the Sheriff’s audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page; and Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the business address of the officer responsible for preparation of the statement.



ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor’s Report

The Honorable Luke King, Cumberland County Judge/Executive
The Honorable Keaton Williams, Cumberland County Sheriff
Members of the Cumberland County Fiscal Court

Report on the Audit of the Financial Statement

Opinions
We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Sheriff of Cumberland County, Kentucky, for the year ended December 31, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Cumberland County Sheriff for the year ended December 31, 2023, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Cumberland County Sheriff, as of December 31, 2023, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under these standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Cumberland County Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Cumberland County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky’s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cumberland County Sheriff’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cumberland County Sheriff’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cumberland County Sheriff’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2024, on our consideration of the Cumberland County Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cumberland County Sheriff’s internal control over financial reporting and compliance.

Respectfully submitted,

Allison Ball
Allison Ball
Auditor of Public Accounts
Frankfort, KY

September 25, 2024

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts’ website at auditor.ky.gov or upon request by calling 1-800-247-9126.

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Deadline for all items is Friday at 4 p.m.