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| <p>DISTRICT COURT, CITY AND COUNTY OF DENVER, COLORADO</p> <p>1437 Bannock Street<br/>Denver, CO 80202</p>   | <p>DATE FILED: February 10, 2022 3:10 PM<br/>FILING ID: 6E3901F535C9B<br/>CASE NUMBER: 2022CR15019</p> |
| <p>PEOPLE OF THE STATE OF COLORADO,</p> <p>Plaintiff,</p> <p>v.</p> <p><b>BARBARA HELEN RIDER, aka BARBARA HELEN ROGERS, DOB 07/22/1969,</b></p> <p>Defendant.</p>   | <p>▲ COURT USE ONLY<br/>▲</p>  |
| <p>PHILIP J. WEISER, Attorney General<br/>CRYSTAL LITTRELL, Senior Assistant Attorney General<br/>1300 Broadway, 9<sup>th</sup> Floor<br/>Denver, CO 80203<br/>720-508-6702<br/>Registration Number: 36814</p> | <p>Case No.:<br/>GJ Case No.: 21CR0001<br/><br/>Ctrm: 259</p>  |
| <p align="center"><b>COLORADO STATE GRAND JURY INDICTMENT</b></p>  |  |

**CHARGES:**

- COUNT ONE: THEFT - \$15,000 OR MORE - SERIES, C.R.S. § 18-4-401(1)(b),(4) (1998) (F3) {0801I}**
- COUNT TWO: THEFT - \$500 - \$15,000 - SERIES, C.R.S. § 18-4-401(1)(b),(4) (1998) (F4) {0801R}**
- COUNT THREE: THEFT - \$15,000 OR MORE - SERIES, C.R.S. § 18-4-401(1)(b),(4) (1998) (F3) {0801I}**
- COUNT FOUR: THEFT - \$500 - \$15,000 - SERIES, C.R.S. § 18-4-401(1)(b),(4) (1998) (F4) {0801R}**
- COUNT FIVE: THEFT - \$500 - \$15,000 - SERIES, C.R.S. § 18-4-401(1)(b),(4) (1998) (F4) {0801R}**
- COUNT SIX: THEFT - \$20,000 OR MORE - SERIES, C.R.S. § 18-4-01(1)(b),(4) (2007) (F3) {0801X}**

- COUNT SEVEN: THEFT - \$20,000 OR MORE – SERIES, C.R.S. § 18-4-01(1)(b),(4) (2007) (F3) {0801X}**
- COUNT EIGHT: THEFT - \$20,000 OR MORE – SERIES, C.R.S. § 18-4-01(1)(b),(4) (F3) {0801X}**
- COUNT NINE: THEFT - \$20,000 OR MORE, C.R.S. § 18-4-01(1)(b), (2)(d) (F3) {0801V}**
- COUNT TEN: THEFT - \$100,000 TO \$1 MILLION, C.R.S. § 18-4-01(1)(b),(2)(i) (2013) (F3) {08A16}**
- COUNT ELEVEN: FILING A FALSE TAX RETURN, C.R.S. § 39-21-118(4), C.R.S. (F5) {40024} {AS TO 2015 TAX YEAR}**
- COUNT TWELVE: FILING A FALSE TAX RETURN, C.R.S. § 39-21-118(4), C.R.S. (F5) {40024} {AS TO 2016 TAX YEAR}**
- COUNT THIRTEEN: FILING A FALSE TAX RETURN, C.R.S. § 39-21-118(4), C.R.S. (F5) {40024} {AS TO 2017 TAX YEAR}**
- COUNT FOURTEEN: FILING A FALSE TAX RETURN, C.R.S. § 39-21-118(4), C.R.S. (F5) {40024} {AS TO 2018 TAX YEAR}**

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| <p>DISTRICT COURT, CITY AND COUNTY OF DENVER, COLORADO</p> <p>1437 Bannock Street<br/>Denver, CO 80202</p> <hr/> <p><b>THE PEOPLE OF THE STATE OF COLORADO,</b></p> <p>v.</p> <p><b>BARBARA HELEN RIDER, aka BARBARA HELEN ROGERS, DOB 07/22/1969</b></p> <p>Defendant.</p> | <p style="text-align: center;">▲ <b>COURT USE ONLY</b><br/>▲</p> |
| <p>PHILIP J. WEISER, Attorney General<br/>CRYSTAL LITTRELL, Senior Assistant Attorney General<br/>1300 Broadway, 9<sup>th</sup> Floor<br/>Denver, CO 80203<br/>720-508-6702<br/>Registration Number: 36814</p>  | <p>Case No.:<br/>GJ Case No.: 21CR0001</p> <p>Ctrm: 259</p>      |
| <p><b>COLORADO STATE GRAND JURY INDICTMENT</b></p>  |  |

Of the 2021-2022 term of the Denver District Court in the year 2022; the 2021-2022 Colorado State Grand Jurors, chosen, selected and sworn in the name and by the authority of the People of the State of Colorado, upon their oaths, present the following:

**ESSENTIAL FACTS**

1. Barbara Helen Rider, DOB 07/22/1969 (“RIDER”) is a Colorado resident who resides in Gunnison County, Colorado.
  
2. RIDER obtained business funds without authorization from the business Gunnison Valley Family Physicians (“GVFP”) between the dates of January 1, 2015 and December 2, 2019, for her personal use.
  
3. GVFP is a medical practice that is primarily located at 130 E. Virginia Ave., in the City and County of Gunnison, Colorado, 81230. GVFP is

currently owned by four partners: Dr. Laretta Garren, Dr. Jay McMurren, Dr. Laura Villanueva, and Dr. Eric Thorson.

4. RIDER was employed by GVFP from 1999 until 2019. From 2003 until 2019, RIDER held the title of Office Manager. As part of her duties, RIDER managed GVFP's payroll and financial accounts, completed electronic transfers, prepared financial records, and reconciled banks statements.

5. The business bank account for GVFP is at Bank of the West, which was previously known as Community First National Bank.

6. On November 12, 2019, Mr. Jeff Garren, the husband of Dr. Laretta Garren ("GARREN"), one of the partners of GVFP, contacted Certified Public Accountant Thomas Stoeber, who was the accountant for GVFP, and asked him to review and audit GVFP's bank records.

7. The Garrens had discovered suspicious payments on GVFP's bank statements to four credit cards (Capital One, Citi Card, Barclays, and American Express) that were not associated with GVFP. The Garrens received information from Bank of the West reflecting that the Capital One and Barclays cards were in RIDER's name, and that the American Express and Citi Card were in the name of her husband, Shane Rider.

8. Mr. Stoeber audited GVFP's financial records and determined that business funds from GVFP were accessed and withdrawn by RIDER between the dates of January 2005 through November 2019, as follows:

a. RIDER used GVFP's bank account to make payments toward the balances of four credit cards (Capital One, Citi Card, Barclays, and American Express) that were not associated with GVFP.

b. RIDER used GVFP's bank account to write physical checks to herself, or to write checks to petty cash or cash that were cashed by RIDER.

c. RIDER used GVFP's business credit card, which was issued by Elan Financial Services, a division of U.S. Bank, for personal expenditures of herself and her husband.

9. During the audit, Mr. Stoeber reviewed prior reconciliations from GVFP's QuickBooks program, and discovered that RIDER bundled the payments

to the four unauthorized credit cards and posted them to various vendors such as surgical supply companies, disguising the transactions and making them appear business related.

10. GARREN confirmed that the above transactions identified by Mr. Stoeber during his audit were not authorized by GVFP or its partners, and that GVFP was unaware of the transactions.

11. RIDER was the only employee at GVFP who had access to QuickBooks, which is the software program used at GVFP to access and process financial withdrawals and transactions. RIDER kept the only password for GVFP's QuickBooks account in a private notebook.

12. RIDER was a signatory on GVFP's Bank of the West checking account, and GVFP had provided her a copy of its Elan Visa business credit card, issued in her name, for business use.

13. On December 2, 2019, RIDER admitted to GARREN and other partners of GVFP that the four unauthorized credit cards belonged to her and her husband. RIDER also admitted to using GVFP's business checking account to pay for her personal credit cards. RIDER stated that she acted alone.

14. In December 2019, GARREN made a complaint to Colorado Attorney General's Office that RIDER had taken money from GVFP without authorization.

**COUNT ONE:**

THEFT - \$15,000 or more - Series  
C.R.S. § 18-4-401(1)(b),(4) (1998) (F3)

Between and including January 1, 2005 through June 31, 2005, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over things of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of fifteen thousand dollars or more, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (1998).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT TWO:**

THEFT - \$500 - \$15,000 - Series  
C.R.S. § 18-4-401(1)(b),(4) (1998) (F4)

Between and including July 1, 2005 through December 31, 2005, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of between five hundred dollars and fifteen thousand dollars, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (1998).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT THREE:**

THEFT - \$15,000 or more - Series  
C.R.S. § 18-4-401(1)(b),(4) (1998) (F3)

Between and including January 1, 2006 through June 31, 2006, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of fifteen thousand dollars or more, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (1998).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT FOUR:**

THEFT - \$500 - \$15,000 - Series  
C.R.S. § 18-4-401(1)(b),(4) (1998) (F4)

Between and including July 1, 2006 through December 31, 2006, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of between five hundred dollars and fifteen thousand dollars, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (1998).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT FIVE:**

THEFT - \$500 - \$15,000 - Series  
C.R.S. § 18-4-401(1)(b),(4) (1998) (F4)

Between and including January 1, 2007 through June 31, 2007, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of between five hundred dollars and fifteen thousand dollars, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (1998).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT SIX:**

THEFT - \$20,000 or more - Series  
C.R.S. § 18-4-401(1)(b),(4) (2007) (F3)

Between and including July 1, 2007 through December 31, 2007, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully,

feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of twenty thousand dollars or more, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (2007).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT SEVEN:**

THEFT - \$20,000 or more - Series  
C.R.S. § 18-4-401(1)(b),(4) (2007) (F3)

Between and including January 1, 2008 through June 31, 2008, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of twenty thousand dollars or more, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (2007).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT EIGHT:**

THEFT - \$20,000 or more - Series  
C.R.S. § 18-4-401(1)(b),(4) (2007) (F3)

Between and including July 1, 2008 through December 31, 2008, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, twice or more within a period of six months, with an aggregate value of twenty thousand dollars or more, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive



Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(4), C.R.S. (2007).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT NINE:**

THEFT - \$20,000 or more  
C.R.S. § 18-4-401(1)(b),(2)(d) (2007) (F3)

Between and including May 12, 2009 through June 4, 2013, in and triable in the State of Colorado, BARBARA HELEN RIDER, unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, with an aggregate value of twenty thousand dollars or more, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(2)(d), C.R.S. (2007).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

**COUNT TEN:**

THEFT - \$100,000 - \$1 MILLION  
C.R.S. § 18-4-401(1)(b),(2)(i) (2013) (F3)

Between and including June 5, 2013 and December 2, 2019 in and triable in the State of Colorado, Barbara Rider unlawfully, feloniously, and knowingly obtained or exercised control over a thing of value, namely: money, of Gunnison Valley Family Physicians, with an aggregate value of twenty thousand dollars or more, without authorization, or by threat or deception, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive Gunnison Valley Family Physicians of its use or benefit; in violation of section 18-4-401(1)(b),(2)(i), C.R.S. (2013).

Statute of limitations: Currently expires November 12, 2022, based upon a date of discovery of November 12, 2019.

Facts that support the offenses set forth in Counts One through Ten above include, but are not limited to, the following:

1. All of the facts supporting all other counts in this Indictment and the Essential Facts are incorporated in Counts One through Ten by this reference.

2. Mr. Stoeber's audit of GVFP's Bank of the West statements revealed that, between the dates of January 1, 2005 and November 5, 2019, RIDER took or withdrew approximately \$839,669.48 in business funds from GVFP, without authorization, for her personal use, to include making payments on four personal credit cards, writing and cashing checks to herself written in her name or to petty cash or cash, and using GVFP's business credit card for personal expenditures. Mr. Stoeber's audit revealed that RIDER obtained money from GVFP for personal use including on the following date ranges and in the following amounts:

| Date Range:       | Amount:      |
|-------------------|--------------|
| 1/1/05 – 6/31/05  | \$19,012.28  |
| 7/1/05 – 12/31/05 | \$12,187.12  |
| 1/1/06 – 6/31/06  | \$27,019.59  |
| 7/1/06 – 12/31/06 | \$11,088.32  |
| 1/1/07 – 6/31/07  | \$12,204.51  |
| 7/1/07 – 12/31/07 | \$23,465.73  |
| 1/1/08 – 6/31/08  | \$34,195.34  |
| 7/1/08 – 12/31/08 | \$36,157.33  |
| 1/1/09 – 5/11/09  | \$4,388.68   |
| 5/12/09 – 6/4/13  | \$206,776.21 |
| 6/5/13 – 12/2/19  | \$453,174.37 |

3. GARREN provided the Colorado Attorney General's Office an additional Elan Visa statement dated from November 15, 2019 through December 12, 2019, with the following additional unauthorized transactions, which were not included in the bank statements reviewed by Mr. Stoeber:

- a. 12/02/19: City Market - \$45.72
- b. 11/21/19: Amex Pharmacy Skin Med Melbourne FL - \$56.14
- c. 11/21/19: Amex Pharmacy Skin Med Melbourne FL - \$56.14
- d. 11/29/19: Amazon.com - \$140.57

These additional transactions total \$298.57, for the time period June 5, 2013 through December 2, 2019.

4. In 2018, RIDER approached GARREN and asked for a personal loan in the amount of \$20,000 from GVFP, to assist RIDER with a personal issue. GARREN agreed and presented a promissory note to RIDER in the amount of \$20,000.00, along with a check from GVFP. Subsequently, RIDER came to GARREN holding what she represented to be a personal check in the amount of \$20,000.00 to repay the loan. RIDER indicated she would deposit the check into GVFP's bank account in full repayment of the \$20,000.00 loan. GARREN then wrote "paid in full" across the promissory note and gave it to RIDER. However, investigation revealed the alleged \$20,000.00 check was not deposited into GVFP's Bank of the West account, and the loan was not repaid. Instead, on January 30, 2018, RIDER altered GVFP's QuickBooks account, creating a fake check to "Medicare Reimbursement," in order to balance the bank statement and to disguise the missing loan repayment.

5. When the \$298.57 in unauthorized credit card purchases reflected on the November 15, 2019 through December 12, 2019 Elan Visa statement is considered, as well as the \$20,000.00 that was appropriated by RIDER in January 2018, the total amount of GVFP funds taken by RIDER from the time period of June 5, 2013 through December 2, 2019 is \$473,472.94.

**COUNT ELEVEN:**

(Filing a False Tax Return – F5)

C.R.S. § 39-21-118(4) {as to 2015 tax return}

On or about April 13, 2016, in and triable in the State of Colorado, BARBARA HELEN RIDER unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the Defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT TWELVE:**  
(Filing a False Tax Return – F5)  
C.R.S. § 39-21-118(4) {as to 2016 tax return}

On or about April 17, 2017, in and triable in the State of Colorado, BARBARA HELEN RIDER unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the Defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT THIRTEEN:**  
(Filing a False Tax Return – F5)  
C.R.S. § 39-21-118(4) {as to 2017 tax return}

On or about April 14, 2018, in and triable in the State of Colorado, BARBARA HELEN RIDER unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the Defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT FOURTEEN:**  
(Filing a False Tax Return – F5)  
C.R.S. § 39-21-118(4) {as to 2018 tax return}

On or about April 14, 2019, in and triable in the State of Colorado, BARBARA HELEN RIDER unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the Defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

Facts that support the offenses set forth in Counts Eleven through Fourteen above include, but are not limited to, the following:

6. All of the facts supporting all other counts in this Indictment and the Essential Facts are incorporated in Counts Eleven through Fourteen by this reference.

7. At the times relevant herein, the Colorado Department of Revenue was located at 1375 Sherman Street, in the City and County of Denver, Colorado.

8. An investigation of Colorado Department of Revenue and federal Internal Revenue Service records reveals RIDER filed Colorado individual income tax returns, filed “married filing jointly” with her husband Shane Rider, for the tax years 2015-2018.

9. RIDER’S Colorado individual income tax returns for the 2015 through 2018 tax periods were filed electronically by a paid tax preparer, Certified Public Accountant Thomas Stoeber, on the Riders’ behalf. Copies of the tax returns were physically signed by RIDER and Shane Rider under the penalties of perjury and stored in Mr. Stoeber’s records.

10. Colorado residents are required to file state tax returns in Colorado. Colorado taxable income is based upon the amount of federal taxable income calculated.

11. Colorado taxpayers are required to report all income from any source; all income received in the form of money, property, or services are considered taxable income, including proceeds from illegal activities.

12. RIDER is a Colorado resident. The proceeds from RIDER’s illegal activities are taxable as “income,” which should have been reported on her Colorado state individual income tax returns for tax years 2015-2018.

13. Review of RIDER’s tax filings for the 2015 through 2018 tax periods revealed that the income from the theft of business funds taken by RIDER from GVFP for her personal use and expenditures was not included in the calculation of the Riders’ taxable income and was not reported in the Colorado personal income tax filings for the Riders for the 2015 through 2018 tax periods.

14. Investigation revealed RIDER and her husband Shane Rider jointly filed a Colorado personal income tax return on April 13, 2016, for the 2015 tax year, claiming a total of approximately \$102,108.00 in W2 income. This return resulted in a taxable income of \$67,737.00. RIDER and her husband received a Colorado tax refund of \$657.00 via direct deposit. In this tax year, RIDER took a total of approximately \$57,631.97 from GVFP without authorization for her personal use, which constituted “income” required to be disclosed on her Colorado personal income tax return. RIDER did not disclose the funds she took from GVFP

as income. RIDER's Colorado income tax return would have reflected \$2,668.00 in Colorado income tax owed, if she had reported the withdrawn funds from GVFP as income as required. RIDER owes \$4,002.00 in unpaid penalties and \$936.73 in unpaid interest associated with the tax she evaded for the 2015 tax year.

15. Investigation revealed RIDER and her husband Shane Rider jointly filed a Colorado personal income tax return on April 17, 2017, for the 2016 tax year, claiming a total of approximately \$112,961.00 in W2 income. This return resulted in a taxable income of \$82,370.00. RIDER and her husband received a Colorado tax refund of \$500.00 via direct deposit. In this tax year, RIDER took a total of approximately \$44,940.15 from GVFP without authorization for her personal use, which constituted "income" required to be disclosed on her Colorado personal income tax return. RIDER did not disclose the funds she took from GVFP as income. RIDER's Colorado income tax return would have reflected \$2,081.00 in Colorado income tax owed, if she had reported the withdrawn funds from GVFP as income as required. RIDER owes \$3,122.00 in unpaid penalties and \$599.96 in unpaid interest associated with the tax she evaded for the 2016 tax year.

16. Investigation revealed RIDER and her husband Shane Rider jointly filed a Colorado personal income tax return on April 14, 2018, for the 2017 tax year, claiming a total of approximately \$111,275.00 in W2 income. This return resulted in a taxable income of \$82,717.00. RIDER and her husband received a Colorado tax refund of \$377.00 via direct deposit. In this tax year, RIDER took a total of approximately \$115,347.36 from GVFP without authorization for her personal use, which constituted "income" required to be disclosed on her Colorado personal income tax return. RIDER did not disclose the funds she took from GVFP as income. RIDER's Colorado income tax return would have reflected \$5,341.00 in Colorado income tax owed, if she had reported the withdrawn funds from GVFP as income as required. RIDER owes \$8,012.00 in unpaid penalties and \$1,166.97 in unpaid interest associated with the tax she evaded for the 2017 tax year.

17. Investigation revealed RIDER and her husband Shane Rider jointly filed a Colorado personal income tax return on April 14, 2019, for the 2018 tax year, claiming a total of approximately \$111,776.00 in W2 income. This return resulted in a taxable income of \$96,254.00. RIDER and her husband received a Colorado tax refund of \$147.00 via direct deposit. In this tax year, RIDER took a total of approximately \$117,739.27 from GVFP without authorization for her personal use, which constituted "income" required to be disclosed on her Colorado personal income tax return. RIDER did not disclose the funds she took from GVFP as income. RIDER's Colorado income tax return would have reflected \$5,451.00 in

Colorado income tax owed, if she had reported the withdrawn funds from GVFP as income, as required. RIDER owes \$8,177.00 in unpaid penalties and \$795.84 in unpaid interest associated with the tax she evaded for the 2018 tax year.

18. In 2019, GVFP provided RIDER a 1099 tax document reporting the funds that she had taken from the business without authorization. RIDER electronically filed a Colorado personal income tax return in 2020 for the 2019 tax year, which reported the money taken from GVFP as income, using a paid tax preparer. RIDER paid income tax based upon this reported 1099 income but has not paid the penalties and interest associated with her tax evasion for tax years 2015-2018. RIDER's 2019 Colorado income tax return was physically signed by RIDER and Shane Rider under the penalties of perjury.

I, [REDACTED], the Foreperson of the 2021 - 2022 State  
(PRINT)

Grand Jury, do hereby swear or affirm that each and every True Bill returned in the Indictment by the 2021 - 2022 State Grand Jury was arrived at after deliberation and with the assent and agreement to the existence of probable cause by at least nine members of the 2021 - 2022 State Grand Jury. The State Grand Jury further authorizes and instructs the Colorado Attorney General to return this Indictment to open court with or without the presence of the foreperson.

[REDACTED]

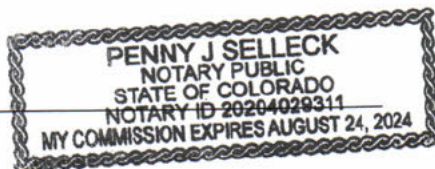
FOREPERSON'S SIGNATURE

Subscribed and sworn to before me in the City and County of Denver, State of Colorado, this 20<sup>th</sup> day of January, 2022.

[Signature]  
NOTARY PUBLIC

S E A L

My commission expires: \_\_\_\_\_





PHILIP J. WEISER,  
ATTORNEY GENERAL



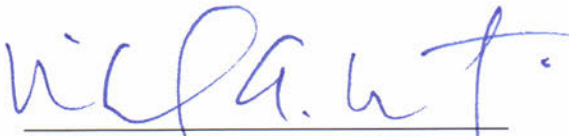
CRYSTAL LITTRELL, Reg. No. 36814  
Senior Assistant Attorney General  
Criminal Justice Section

The 2021 - 2022 State Grand Jury presents the within Indictment, and the same is hereby

Ordered filed this 10<sup>th</sup> day of February, 2022.

Pursuant to C.R.S. 13-73-107, the Court hereby designates the County of

Denver, Colorado, as the county of venue for the purposes of trial.



MICHAEL A. MARTINEZ  
Chief Judge, Second Judicial District