

<p>DISTRICT COURT, CITY AND COUNTY OF DENVER, COLORADO</p> <p>1437 Bannock Street Denver, CO 80202</p> <hr/> <p>THE PEOPLE OF THE STATE OF COLORADO,</p> <p>v.</p> <p>KEVIN CHRISTOPHER HERRERA</p> <p>and</p> <p>AMANDA MARIE HERRERA,</p> <p>Defendants.</p>	<p>DATE FILED: April 12, 2024 10:54 AM FILING ID: 61DE00F016919 CASE NUMBER: 2024CR1013</p> <p style="text-align: center;">▲ COURT USE ONLY ▲</p>
<p>PHILIP J. WEISER, Attorney General ROBERT S. SHAPIRO, First Assistant Attorney General, Registration Number: 26869 1300 Broadway, 9th Floor Denver, CO 80203 720-508-6000 rob.shapiro@coag.gov</p>	<p>Grand Jury Case No.: 23CR0001</p> <p>Courtroom: 259</p> <p>Case No.:</p>
<p>COLORADO STATEWIDE GRAND JURY INDICTMENT</p>	

Of the 2023-2024 term of the Denver District Court in the year 2024; the 2023-2024 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:

COUNT ONE

VIOLATION OF THE COLORADO ORGANIZED CRIME CONTROL ACT, §18-17-104(3), C.R.S. (F2) **37284**

COUNT TWO

VIOLATION OF THE COLORADO ORGANIZED CRIME CONTROL ACT- CONSPIRACY, §18-17-104(4), C.R.S. (F2) **37285**

COUNT THREE

THEFT - \$20,000 - \$100,000, C.R.S. 18-4-401(1)(a),(2)(h) (F4) **08A1G**

COUNT FOUR	THEFT - \$20,000 - \$100,000, C.R.S. 18-4-401(1)(b),(2)(h) (F4) 08A1G
COUNT FIVE	THEFT - \$500 OR MORE - AT-RISK PERSON, C.R.S. 18-6.5-103(5);18-4-401(1) (F3) 1854C
COUNT SIX	THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(a),(2)(g) (F5) 08A1F
COUNT SEVEN	THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(b),(2)(g) (F5) 08A1F
COUNT EIGHT	THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(a),(2)(g) (F5) 08A1F
COUNT NINE	THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(b),(2)(g) (F5) 08A1F
COUNT TEN	THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(a),(2)(g) (F5) 08A1F
COUNT ELEVEN	THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(b),(2)(g) (F5) 08A1F
COUNT TWELVE	THEFT - \$500 OR MORE - AT-RISK PERSON, C.R.S. 18-6.5-103(5);18-4-401(1) (F3) 1854C
COUNT THIRTEEN	THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(a),(2)(f) (F6) 08A1E
COUNT FOURTEEN	THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(b),(2)(f) (F6) 08A1E
COUNT FIFTEEN	THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(a),(2)(f) (F6) 08A1E
COUNT SIXTEEN	THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(b),(2)(f) (F6) 08A1E
COUNT SEVENTEEN	THEFT - \$500 OR MORE - AT-RISK PERSON, C.R.S. 18-6.5-103(5);18-4-401(1) (F3) 1854C
COUNT EIGHTEEN	TAX EVASION, C.R.S. 39-21-118(1) (F5) 40021
COUNT NINETEEN	TAX EVASION, C.R.S. 39-21-118(1) (F6) 40028

COUNT TWENTY

FAILURE TO FILE RETURN OR PAY TAX,
C.R.S. 39-21-118(3) (M) **40023**

INDEX OF COUNTS

Defendant	Counts Applicable
Kevin Christopher Herrera	1-20
Amanda Marie Herrera	1-4, 6-11, 13-16, and 18-20

COUNT 1

**VIOLATION OF THE COLORADO ORGANIZED CRIME CONTROL ACT -
PATTERN OF RACKETEERING - PARTICIPATION IN AN ENTERPRISE,
C.R.S. §18-17-104(3) (F2) 37284**

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, while employed by or associated with an enterprise, unlawfully, feloniously, and knowingly conducted or participated, directly or indirectly, in the enterprise through a pattern of racketeering activity; in violation of section 18-17-104(3), C.R.S.

COUNT 2

**VIOLATION OF THE COLORADO ORGANIZED CRIME CONTROL
ACT- CONSPIRACY, C.R.S. §18-17-104(4) (F2) 37285**

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera, Amanda Marie Herrera** and/or others to the Grand Jury and the Attorney General known or unknown, did unlawfully, feloniously and knowingly conspire or endeavor to conduct and participate, directly or indirectly, in an enterprise, through a pattern of racketeering activity; in violation of section 18-17-104(4), C.R.S.

The offenses alleged in Counts 1 and 2 were committed in the following manner:

The Enterprise

The Enterprise alleged in Counts 1 and 2 consists of a legal entity along with a group of individuals, associated in fact, although not a legal entity. More specifically the enterprise includes, but is not limited to, the following legal entity and/or associated in fact individuals who are related to each other by marriage:

Kevin Christopher Herrera

Amanda Marie Herrera

Soco Roofing, Inc.

and other persons or entities known or unknown to the Grand Jury and the Attorney General.

The above listed members of the Enterprise, were associated in fact individuals who collaborated with each other (along with others) as both principals and/or complicitors to conduct an illicit scheme for a lengthy period of time. In particular this associated in fact Enterprise consisted of a couple who were related to each other, along with them also being associated with Soco Roofing, Inc. where they served as leaders of this corporation. The named members of the Enterprise did not receive authorization from their customers regarding the misuse of their funds when they repeatedly used a set of deceptive tactics and/or used, concealed or abandoned money belonging to others to commit a financial fraud upon a population of contracting customers. Some of the customers were older adults, defined by the law as "at-risk" persons by reason of age. The customers primarily resided in communities in Southern Colorado. Furthermore, the above named enterprise members also committed a fraud upon the Colorado Department of Revenue (CDOR) by violating state tax offenses which occurred contemporaneously with the fraud that was perpetrated against the various consumers. The CDOR is based in Jefferson County, CO in the 1st Judicial District. As was touched upon above the consumers who were defrauded had contracted with the Herreras and their corporation for construction projects. These contracts led the Herreras and their business to collect funds from the consumers. Pursuant to Colorado law and C.R.S. §38-22-127, the collected customer funds are required to be held in trust by the contractor. This statute also states that any person who violates (1) or (2) of C.R.S. §38-22-127, commits the crime of Theft, in violation of C.R.S. §18-4-401.

Pattern of Racketeering Activity

Kevin Christopher Herrera, Amanda Marie Herrera and/or others known and unknown to the Grand Jury directly and in concert, engaged in, attempted to engage in, conspired to engage in, or solicited another to engage in at least two predicate acts, including any lesser offenses, related to the conduct of the enterprise, with at least one of which took place in the State of Colorado after July 1, 1981 and the last of the acts of racketeering activity occurring within ten years after a prior act of racketeering activity and include:

Theft, C.R.S. §18-4-401

and

Fraud upon the Department of Revenue, C.R.S. §39-21-118.

Racketeering Activity

The acts of racketeering activity that the above named persons committed, attempted to commit, conspired to commit, or solicited, coerced, or intimidated another person to commit, consist of the following identified predicate acts, including any lesser included offenses:

COUNT 3 AND PREDICATE A

THEFT - \$20,000 - \$100,000, C.R.S. 18-4-401(1)(a),(2)(h) (F4) 08A1G

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Henry Ortivez**, with the value of twenty thousand dollars or more but less than one hundred thousand dollars, without authorization or by threat or deception, and intended to permanently deprive **Henry Ortivez** of its use or benefit; in violation of section 18-4-401(1)(a),(2)(h), C.R.S.

COUNT 4 AND PREDICATE B

THEFT - \$20,000 - \$100,000, C.R.S. 18-4-401(1)(b),(2)(h) (F4) 08A1G

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Henry Ortivez**, with the value of twenty thousand dollars or more but less than one hundred 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 **Henry Ortivez** of its use or benefit; in violation of section 18-4-401(1)(b),(2)(h), C.R.S.

COUNT 5 AND PREDICATE ACT C

THEFT - \$500 OR MORE - AT-RISK PERSON, C.R.S. 18-6.5-103(5);18-4-401(1) (F3) 1854C

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Henry Ortivez**, with the value of five hundred

dollars or more, without authorization or by threat or deception, and intended to permanently deprive **Henry Ortivez** of its use or benefit and/or knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive **Henry Ortivez** of its use or benefit; in violation of sections 18-4-401(1) and 18-6.5-103(5), C.R.S.

Further, the victim was an at-risk person, and an element or portion of the offense was committed in the presence of the victim and/or the defendant knew that the victim was an at-risk person; in violation of 18-6.5-103(5) and 18-4-401(1), C.R.S.

COUNT 6 AND PREDICATE ACT D

THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(a),(2)(g) (F5) 08A1F

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Esperanza Gober and Jerry Gober**, with the value of five thousand dollars or more but less than twenty thousand dollars, without authorization or by threat or deception, and intended to permanently deprive **Esperanza Gober and Jerry Gober** of its use or benefit; in violation of section 18-4-401(1)(a),(2)(g), C.R.S.

COUNT 7 AND PREDICATE ACT E

THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(b),(2)(g) (F5) 08A1F

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Esperanza Gober and Jerry Gober** with the value of five thousand dollars or more but less than twenty 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 **Esperanza Gober and Jerry Gober** of its use or benefit; in violation of section 18-4-401(1)(b),(2)(g), C.R.S.

The essential facts for Counts 3-7 (including Predicate Acts A-E which are in support of Counts 1 and 2) are as follows and incorporates all other facts contained in this Indictment and in the record:

Henry Ortivez, over 70 years of age on the initial date of offense, resides at 1593 Bronco Dr., Pueblo, CO. Beginning in late spring of 2021 Mr. Ortivez' home had sustained damage with his roof requiring repairs and replacement following a May 2021 hail storm. Kevin Herrera with Soco Roofing, Inc. (Soco) initially made face to face to contact with Mr. Ortivez and his daughter, Esperanza Gober at their homes in Pueblo. Ms. Gober and her husband, Jerry, reside at 2056 Clearview Dr., Pueblo, CO and also suffered damage to their roof from the hail storm. The Gobers and Mr. Ortivez signed contracts with Soco Roofing for roofing services. The

contractual arrangement between the Herrera's Soco business and the customers implicated the statutory provisions set forth in C.R.S. §38-22-127 regarding the requirement that customer funds are to be held in trust by Soco as the contractor. The developed evidence showed that Kevin and Amanda Herrera had leadership roles with the company, with Amanda listed as a "Business Principal" for Soco when business bank accounts at Ent Credit Union were established.

The insurance companies for Mr. Ortivez and the Gobers then issued insurance payouts to them to cover the costs for the roofing replacement for both homes. Mr. Ortivez received \$20,801.63 from his insurance company. The Gobers received \$11,027.21 from their insurance company. Both checks were then made payable to Soco and deposited into Soco's Ent account on July 12, 2021 for the purpose that those funds would be held in trust and used by Soco to replace the respective roofs for Mr. Ortivez and the Gobers.

Despite Soco obtaining and retaining the funds belonging to Mr. Ortivez and the Gobers that was for the roofing project no work was ever done at their homes by Soco and the Herreras. In addition no material was ever delivered to these customers. Following communications with Soco becoming more difficult Ms. Gober even went to Soco's last known business address and saw that it was vacant.

As of the date of this Indictment neither Mr. Ortivez nor the Gobers ever received a refund of their insurance proceeds that were deposited and which were supposed to be held in trust by the Herreras and Soco for any purposes other than the designated projects.

COUNT 8 AND PREDICATE ACT F

THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(a),(2)(g) (F5) 08A1F

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Annette Purkey and Richard Purkey**, with the value of five thousand dollars or more but less than twenty thousand dollars, without authorization or by threat or deception, and intended to permanently deprive **Annette Purkey and Richard Purkey** of its use or benefit; in violation of section 18-4-401(1)(a),(2)(g), C.R.S.

COUNT 9 AND PREDICATE ACT G

THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(b),(2)(g) (F5) 08A1F

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Annette Purkey and Richard Purkey** with the value of five thousand dollars or more but less than twenty 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 **Annette Purkey and Richard Purkey** of its use or benefit; in violation of section 18- 4-401(1)(b),(2)(g), C.R.S.

The essential facts for Counts 8 and 9 (including Predicate Acts F and G which are in support of Counts 1 and 2) are as follows and incorporates all other facts contained in this Indictment and in the record:

Annette and Richard Purkey reside at 70 Radcliff Ln., Pueblo, CO. Beginning in late spring of 2021 their home had sustained damage following a hail storm with their roof requiring repairs and replacement. The Purkeys also needed their patio cover replaced. The Purkey's insurance company paid out \$6,720.00 for the patio cover that Soco was contracted to replace. These funds were provided to Soco and deposited into a Soco account at Ent. Kevin Herrera with Soco made contact with the Purkeys during the project. No work on the Purkey's patio cover was ever done despite Soco and the Herrera's receiving these funds which were supposed to be held in trust for this project.

The contractual arrangement between the Herrera's Soco business and the customer implicated the statutory provisions set forth in C.R.S. §38-22-127 regarding the requirement that customer funds are to be held in trust by Soco as the contractor. The developed evidence showed that Kevin and Amanda Herrera had leadership roles with the company, with Amanda listed as a "Business Principal" for Soco when business accounts at Ent Credit Union were established.

As of the date of this Indictment the Purkeys have never received a refund of their insurance proceeds that were deposited and which were supposed to be held in trust by the Herreras and Soco for any purpose other than the designated project.

COUNT 10 AND PREDICATE ACT H

THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(a),(2)(g) (F5) 08A1F

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Susan Merl**, with the value of five thousand dollars or more but less than twenty thousand dollars, without authorization or by threat or deception, and intended to permanently deprive **Susan Merl** of its use or benefit; in violation of section 18-4-401(1)(a),(2)(g), C.R.S.

COUNT 11 AND PREDICATE ACT I

THEFT - \$5,000 - \$20,000, C.R.S. 18-4-401(1)(b),(2)(g) (F5) 08A1F

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly

obtained, retained, or exercised control over a thing of value, namely: **money**, of **Susan Merl** with the value of five thousand dollars or more but less than twenty 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 **Susan Merl** of its use or benefit; in violation of section 18- 4-401(1)(b),(2)(g), C.R.S.

COUNT 12 AND PREDICATE ACT J

**THEFT - \$500 OR MORE - AT-RISK PERSON,
C.R.S. 18-6.5-103(5);18-4-401(1) (F3) 1854C**

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Susan Merl**, with the value of five hundred dollars or more, without authorization or by threat or deception, and intended to permanently deprive **Susan Merl** of its use or benefit and/or knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive **Susan Merl** of its use or benefit; in violation of sections 18-4-401(1)and 18-6.5-103(5), C.R.S.

Further, the victim was an at-risk person, and an element or portion of the offense was committed in the presence of the victim and/or the defendant knew that the victim was an at-risk person; in violation of 18-6.5-103(5) and 18-4-401(1), C.R.S.

The essential facts for Counts 10-12 (including Predicate Acts H-J) which are in support of Counts 1 and 2) are as follows and incorporates all other facts contained in this Indictment and in the record:

Susan Merl, over 70 years of age on the initial date of offense, resides at 277 W. Ben Hogan Dr. Pueblo, CO. Her home had sustained damage following a hail storm in the spring of 2021 with the roof requiring repairs and replacement. Ms. Merl's insurance company paid out \$5,718.55 to replace the roof that Soco was contracted to replace. These funds were provided to Soco and deposited into a Soco account. Kevin Herrera with Soco did communicate with Ms. Merl at least once during the project. No work on Ms. Merl's roof was ever done despite Soco and the Herreras receiving these funds which were supposed to be held in trust for this project.

The contractual arrangement between the Herrera's Soco business and the customer implicated the statutory provisions set forth in C.R.S. §38-22-127 regarding the requirement that customer funds are to be held in trust by Soco as the contractor. The developed evidence showed that Kevin and Amanda Herrera had leadership roles with the company, with Amanda listed as a "Business Principal" for Soco when business accounts at Ent Credit Union were established.

As of the date of this Indictment Ms. Merl has never received a refund of her insurance proceeds that were deposited and which were supposed to be held in trust by the Herreras and Soco for any purpose other than the designated project.

COUNT 13 AND PREDICATE ACT K

THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(a),(2)(f) (F6) 08A1E

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Roxanne Gilbert and Marcelino Garcia**, with the value of two thousand dollars or more but less than five thousand dollars, without authorization or by threat or deception, and intended to permanently deprive **Roxanne Gilbert and Marcelino Garcia** of its use or benefit; in violation of section 18-4-401(1)(a),(2)(f), C.R.S.

COUNT 14 AND PREDICATE ACT L

THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(b),(2)(f) (F6) 08A1E

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Roxanne Gilbert and Marcelino Garcia** with the value of two thousand dollars or more but less than five 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 **Roxanne Gilbert and Marcelino Garcia** of its use or benefit; in violation of section 18- 4-401(1)(b),(2)(f), C.R.S.

The essential facts for Counts 13 and 14 (including Predicate Acts K and L) which are in support of Counts 1 and 2) as follows and incorporates all other facts contained in this Indictment and in the record:

Roxanne Gilbert and Marcelino Garcia, reside at 2106 Carlee Dr. Pueblo, CO. In the spring of 2021 their home had sustained damage following a hail storm with the roof requiring repairs and replacement. Their insurance company paid out \$4,713.03 to replace the roof that Soco was contracted to replace. These funds were provided to Soco and deposited into a Soco account. Kevin Herrera with Soco did meet with and communicated with Mr. Garcia during the project. No work on the Gilbert and Garcia roof was ever done despite Soco and the Herreras receiving these funds which were supposed to be held in trust for this project.

The contractual arrangement between the Herrera's Soco business and the customer implicated the statutory provisions set forth in C.R.S. §38-22-127 regarding the requirement that customer funds are to be held in trust by Soco as the contractor. The developed evidence showed that Kevin and Amanda Herrera had leadership roles with the company, with Amanda listed as a "Business Principal" for Soco when business accounts at Ent Credit Union were established.

As of the date of this Indictment Ms. Gilbert and Mr. Garcia have never received a refund of their insurance proceeds that were deposited and which were supposed to be held in trust by the Herreras and Soco for any purpose other than the designated project.

COUNT 15 AND PREDICATE ACT M

THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(a),(2)(f) (F6) 08A1E

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Bernadino and Anna Alvarez**, with the value of two thousand dollars or more but less than five thousand dollars, without authorization or by threat or deception, and intended to permanently deprive **Bernadino and Anna Alvarez** of its use or benefit; in violation of section 18-4-401(1)(a),(2)(f), C.R.S.

COUNT 16 AND PREDICATE ACT N

THEFT - \$2,000 - \$5,000, C.R.S. 18-4-401(1)(b),(2)(f) (F6) 08A1E

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Bernadino and Anna Alvarez** with the value of two thousand dollars or more but less than five 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 **Bernadino and Anna Alvarez** of its use or benefit; in violation of section 18-4-401(1)(b),(2)(f), C.R.S.

COUNT 17 AND PREDICATE ACT O

**THEFT - \$500 OR MORE - AT-RISK PERSON,
C.R.S. 18-6.5-103(5);18-4-401(1) (F3) 1854C**

On or about May 15, 2021 through March 28, 2024, in the State of Colorado, **Kevin Christopher Herrera**, unlawfully, feloniously, and knowingly obtained, retained, or exercised control over a thing of value, namely: **money**, of **Bernadino Alvarez**, with the value of five hundred dollars or more, without authorization or by threat or deception, and intended to permanently deprive **Bernadino Alvarez** of its use or benefit and/or knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive **Bernadino Alvarez** of its use or benefit; in violation of sections 18-4-401(1) and 18-6.5-103(5), C.R.S.

Further, the victim was an at-risk person, and an element or portion of the offense was committed in the presence of the victim and/or the defendant knew that the victim was an at-risk person; in violation of 18-6.5-103(5) and 18-4-401(1), C.R.S.

The essential facts for Counts 15-17 (including Predicate Acts M-O) which are in support of Counts 1 and 2) are as follows and incorporates all other facts contained in this Indictment and in the record:

The essential facts for Counts 15-17 (including Predicate Acts M-O) which are in support of Counts 1 and 2) are as follows and incorporates all other facts contained in this Indictment and in the record:

Bernadino Alvarez, who was over 70 years of age on the initial date of offense, resides at 2010 E. 13th St . Pueblo, CO. In 2021 his wife Anna also lived with him until her passing. Their home had sustained damage following a hail storm with the roof requiring repairs and replacement. Their insurance company paid out \$1,326.89 to replace the roof that Soco was contracted to replace. These funds plus an additional \$1,000.00 from Mr. Alvarez were provided to Soco and deposited into a Soco account. Kevin Herrera with Soco did meet with and communicated with Mr. Alvarez during the project. No work on the Alvarez roof was ever done despite Soco and the Herreras receiving these funds which were supposed to be held in trust for this project.

The contractual arrangement between the Herrera's Soco business and the customer implicated the statutory provisions set forth in C.R.S. §38-22-127 regarding the requirement that customer funds are to be held in trust by Soco as the contractor. The developed evidence showed that Kevin and Amanda Herrera had leadership roles with the company, with Amanda listed as a "Business Principal" for Soco when business accounts at Ent Credit Union were established.

As of the date of this Indictment Mr. Alvarez has never received a refund of his insurance proceeds and additional funds he and his wife paid that were deposited and which were supposed to be held in trust by the Herreras and Soco for any purpose other than the designated project.

COUNT 18 AND PREDICATE ACT P

TAX EVASION, C.R.S. 39-21-118(1) (F5) 40021

On or about October 15, 2022, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and willfully attempted to evade or defeat a tax administered by the Colorado Department of Revenue, or the payment thereof, namely **income tax for tax year 2021**; in violation of section 39-21-118(1), C.R.S.

COUNT 19 AND PREDICATE ACT Q

TAX EVASION, C.R.S. 39-21-118(1) (F6) 40028

On or about October 18, 2023, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera**, unlawfully, feloniously, and willfully attempted to evade or defeat a tax administered by the Colorado Department of Revenue, or the payment thereof, namely **income tax for tax year 2022**; in violation of section 39-21-118(1), C.R.S.

COUNT 20 AND PREDICATE ACT R


FAILURE TO FILE RETURN OR PAY TAX, C.R.S. 39-21-118(3) (M) 40023

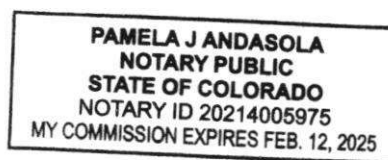
On or about January 1, 2021 through October 18, 2023, in the State of Colorado, **Kevin Christopher Herrera and Amanda Marie Herrera** unlawfully and willfully failed to pay a tax or estimated tax, make a return, keep tax records, or supply tax information as required; in violation of section 39-21-118(3), C.R.S.

The essential facts for Counts 18-20 (including Predicate Acts P-R) which are in support of Counts 1 and 2) are as follows and incorporates all other facts contained in this Indictment and the record:

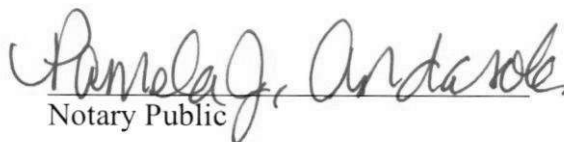
During the alleged dates of offenses Kevin Christopher Herrera and Amanda Marie Herrera were domiciled in and/or were residents of Colorado in 2021 and 2022. Furthermore, the Herreras received income in tax years 2021 and 2022 from various sources in Colorado, including from the roofing customers in 2021 that were summarized above. Despite the above factors having been met the Herreras did not file federal tax returns, as was required based on the assessed income that they had obtained during the two tax years at issue. Based on the Herreras having not filed federal returns in 2021 and 2022 they also did not file the required Colorado state tax returns nor did they remit state tax which was owed from the income that they had received during the applicable tax years.

PHILIP J. WEISER
Attorney General


ROBERT S. SHAPIRO, #26869
First Assistant Attorney General
Special Prosecutions Unit
Criminal Justice Section




Subscribed to before me in the City and County of Denver, State of Colorado,
this 28th day of March 2024.


Notary Public

My commission expires: 2-12-25

The 2023-2024 Colorado Statewide Grand Jury presents the within Indictment, and the same is hereby ORDERED FILED this ~~4th~~_{11th} day of April 2024.

Pursuant to §13-73-107, C.R.S., the Court designates Jefferson County, Colorado as the county of venue for the purposes of trial.



Chief Judge Christopher J. Baumann
Presiding Judge, Statewide Grand Jury