

OHIO COURT OF APPEALS, FIRST APPELLATE DISTRICT, HAMILTON
COUNTY

State v. Thompson

2026-Ohio-812 · No. C-250277 · Decided March 11, 2026

SUMMARY

The Ohio First District Court of Appeals affirmed a restitution award of \$6,341.43 imposed on Carlos Thompson following his misdemeanor falsification conviction. The court held that the trial court did not abuse its discretion by deducting certain restaurant charges while including other alleged fraudulent transactions in the restitution amount. The court concluded that the award was supported by competent, credible evidence and reasonably related to the victim's economic loss.

CASE DETAILS

COURT	Ohio Court of Appeals, First Appellate District, Hamilton County
WRITING FOR THE COURT	Nestor; Zayas, P.J.; Moore, J.
JURISDICTION	Ohio Court of Appeals, First Appellate District, Hamilton County
DECIDED	March 11, 2026
DOCKET	C-250277
DISPOSITION	affirmed
PROCEDURAL POSTURE	Criminal appeal from an order imposing \$6,341.43 in restitution following Thompson's guilty plea to first-degree misdemeanor falsification and a two-day restitution hearing.
STANDARD OF REVIEW	In a misdemeanor case, a restitution award is reviewed for abuse of discretion. A restitution award must bear a reasonable relationship to the victim's actual economic loss and be supported by competent, credible evidence from which the amount can be determined to a reasonable degree of certainty.
PRECEDENTIAL VALUE	Published Ohio Court of Appeals opinion
PARTIES	Carlos Thompson v. State of Ohio

TOPICS

- restitution criminal
- sentencing
- standard of review
- appellate procedure
- criminal procedure

PRACTICE AREAS

criminal law

criminal procedure

restitution

QUESTIONS PRESENTED

1. Whether the trial court abused its discretion by ordering \$6,341.43 in restitution.
2. Whether the restitution award was supported by competent, credible evidence and bore a reasonable relationship to the Foundation's economic loss.

HOLDINGS

1. The trial court did not abuse its discretion by ordering Thompkins to pay \$6,341.43 in restitution.
2. A restitution award must bear a reasonable relationship to the victim's actual loss and must be supported by competent, credible evidence allowing the amount to be determined to a reasonable degree of certainty.

KEY QUOTATIONS

“A trial court abuses its discretion by ordering restitution in an amount that does not bear a reasonable relationship to the actual loss suffered.” (¶ 17)

“A trial court has discretion to order restitution in an appropriate case and may base the amount it orders on a recommendation of the victim, . . . estimates or receipts indicating the cost of repairing or replacing property” (¶ 20)

FACTUAL BACKGROUND

Carlos Thompkins, president of the Hughes High School Alumni Foundation, had access to the Foundation's scholarship and operating accounts. The State identified more than 70 transactions it considered fraudulent, including a \$1,500 withdrawal from the scholarship account and various gas purchases, restaurant charges, and ATM withdrawals from the operating account. The State alleged total fraudulent transactions of \$6,806.30, supported by certified bank records; after a two-day restitution hearing, the trial court deducted certain MadTree and Copa Lounge charges and ordered \$6,341.43 in restitution.

PROCEDURAL HISTORY

Thompkins pleaded guilty to one count of first-degree misdemeanor falsification. After a two-day restitution hearing, the Hamilton County Court of Common Pleas sentenced him to two years of community control and ordered him to pay \$6,341.43 in restitution. He appealed the restitution award, and the First District affirmed.

DISPOSITION

affirmed

CASES CITED

- State v. Moore, 2023-Ohio-3318, ¶ 10 (1st Dist.)

- State v. Miles, 2021-Ohio-4581, ¶ 5 (1st Dist.)
- In re A.B., 2021-Ohio-4273, ¶ 8 (1st Dist.)
- In re M.N., 2017-Ohio-7302, ¶ 8 (1st Dist.)
- State v. Caldwell, 2023-Ohio-355, ¶ 14 (4th Dist.)
- State v. Dunn, 2026-Ohio-241, ¶ 15 (1st Dist.)
- State v. Haskett, 2024-Ohio-5933, ¶ 14 (1st Dist.)
- State v. Guthrie, 2020-Ohio-501, ¶ 23 (1st Dist.)
- State v. Lalain, 2013-Ohio-3093, paragraph one of the syllabus
- State v. McKinney, 2025-Ohio-4826, ¶ 9 (1st Dist.)
- Johnson v. Abdullah, 2021-Ohio-3304, ¶ 33