



DAVE YOST

OHIO ATTORNEY GENERAL

Charitable Law Section
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SETTLEMENT AGREEMENT

This SETTLEMENT AGREEMENT is made by and between AMVETS, Dayton Post 24 (“Amvets #24”), located at 1016 Leo St., Dayton, Ohio 45404 and the Attorney General of Ohio (“Attorney General”), for the purpose of resolving issues regarding Amvets #24’s charitable bingo operations. Together, the Attorney General and Amvets #24 are referred to hereinafter as “the parties.”

1. The Attorney General is responsible for the administration and enforcement of Ohio Revised Code Section 2915 (“ORC 2915 *et seq.*”), and the Ohio Administrative Code rules adopted thereunder, which regulate the conduct of charitable bingo in the State of Ohio.
2. The Attorney General is responsible for the enforcement of Ohio Revised Code Section 1716 (“ORC 1716 *et seq.*”), and the Ohio Administrative Code rules adopted thereunder, which requires, among other things, that every charitable organization, unless exempt, who intends to solicit contributions in this state by any means or have contributions solicited in this state on its behalf by any person or entity, prior to engaging in any solicitation, shall file a registration statement and other documentation with the Attorney General.
3. The attorney general is responsible for the enforcement of Ohio Revised Code Section 109 (“ORC 109.23-33”), and the Ohio Administrative Code rules adopted thereunder, and, in particular, ORC 109.24, which reads, “[t]he Attorney General shall institute and prosecute a proper action to enforce the performance of any charitable trust and to restrain the abuse of it”.
4. The Attorney General has authority to refuse to grant a bingo license to an organization, may revoke or suspend the organization’s license, or may place limits, restrictions, or probationary conditions on the organization’s license for a limited or indefinite period.
5. Amvets #24 is a 501(c)(19) tax exempt organization with the Internal Revenue Service. The Attorney General alleges Amvets #24 is not compliant with the Attorney General’s charitable registration as required under ORC Sections 1716 and 109.
6. During all relevant times Amvets #24 has held a Type III paper and electronic instant bingo license or a temporary permit # 0378-27. However, since January 1, 2026, Amvets #24 has not had a license to conduct any form of bingo.

7. The Attorney General conducted annual financial inspections of Amvets #24 for the bingo fiscal years 2022-2024.
8. During the 2022 bingo fiscal year the Attorney General alleges Amvets #24 had charitable distribution arrearages in the amount of \$40,636.65 and gross profit deposit shortages totaling \$71,463.
9. During the 2023 bingo fiscal year the Attorney General alleges Amvets #24 had charitable distribution arrearages in the amount of \$164,013.62 and gross profit deposit shortages totaling \$19,853.
10. During the 2024 bingo fiscal year the Attorney General alleges Amvets #24 had charitable distribution arrearages in the amount of \$59,145.34 and gross profit deposit shortages totaling \$33,009.
11. From bingo fiscal years 2022-2024 the Attorney General alleges Amvets #24 had paid unallowable expenses or transferred funds to prohibited accounts from its paper and electronic instant bingo checking accounts in an amount totaling \$730,000.
12. The Attorney General alleges Amvets #24 failed to submit complete Quarterly Reports for 2025.
13. The Attorney General alleges Amvets #24 failed to comply with the Attorney General's 2024 charitable registration requirements pursuant to Revised Code 1716.02 and thereby violating Administrative Rule 109:1-4-01(A).
14. Amvets #24 alleges it was the victim of a fraudulent embezzlement scheme by its former Commander Danny Dale Gordon, who pleaded guilty to embezzling more than \$622,000 from Amvet #24's bank accounts between 2022-2024 in *United States v. Gordon*, Case No. 3:25-cr-41 (S.D. Ohio).

NOW THEREFORE, in consideration of the mutual promises herein expressed, and with intent to be legally bound, the parties agree as follows:

- A. Within seven business days of this agreement's execution Amvets #24 shall pay a total of **\$150,000** to satisfy distribution arrearages for bingo fiscal years 2022 through 2024. This payment shall be made by check from Amvets #24's general operating account. Amvets #24 agrees to divide the **\$150,000** payment amount to the designated charities as follows:

\$33,630 to the Ohio AMVETS Charities
960 Checkrein Ave.
Columbus, Ohio 43229

\$116,370 to the Veterans of Foreign Wars of Ohio Charities
35 E. Chestnut St.
Suite 508
Columbus, Ohio 43215

Amvets #24 must write in the “memo” line of the check that the payment is for either “Charitable Distributions for 2022-2023” for VFW Ohio Charities or “Charitable Distributions for 2024” to Ohio AMVETS Charities. If this notation is not made and the funds are applied to satisfy the current annual distributions, it could result in a violation of this agreement.

A copy of this executed agreement will be sent to VFW of Ohio Charities and the Ohio AMVETS Charities;

- B. Amvets #24 shall pay a Civil Penalty Amount of **\$10,000** upon execution of this SETTLEMENT AGREEMENT. Amvets #24 agrees that the Civil Penalty amount shall come exclusively from their general operating account by check, cashier’s check, money order, or wire transfer (for wire transfer please contact CharitableFundsAccounting@OhioAGO.gov), payable to “**Treasurer of the State of Ohio**” as Custodian for the Ohio Attorney General and mailed or hand delivered to:

Ohio Attorney General
Charitable Law Section
30 East Broad Street, 25th Floor
Columbus, Ohio 43215
RE: Amvets Post No. 24

Civil Penalty amounts shall be deposited in accordance with R.C. 109.112 into the AGO Court Order and Settlement Fund for transfer, upon the Attorney General’s request, to the Charitable Law Fund established under R.C. 109.32;

- C. If Amvets #24 fails to comply with the payment requirements above, the Attorney General shall certify the unpaid balance of the payment to the Ohio Attorney General’s Collections Enforcement Section (“Collections”) for collection. In the event of certification, Amvets #24 agrees to pay additional collection costs assessed by Collections in accordance with Ohio Revised Code Section 131.02(A) equal to the amounts charged pursuant to Ohio Revised Code Sections 109.08 and 109.081 for the cost of certification and the use of Special Counsel for the collection of the debt. Interest shall also be charged upon certification in accordance with Ohio Revised Code Section 131.02(D). Nothing in this paragraph should be construed to limit the Attorney General’s discretion to pursue any other available remedy;
- D. The Attorney General shall issue Amvets #24 a 2026 Temporary Type III paper and electronic instant bingo license within **three (3)** business days of:
1. Transfer of the settlement payments in Paragraph A;
 2. Payment of the \$10,000 civil penalty in Paragraph B;
 3. Full compliance with Attorney General’s Charitable Registration for 2024 and 2025;
- E. Amvets #24 agrees to timely submit quarterly reports by uploading all requested information to the Charitable Account Management Portal located at:
<https://charitableportal.ohioago.gov>;

- F. Amvets #24 agrees to submit all 2025 quarterly report documentation, including cancelled checks from the bingo checking accounts within 60 (sixty) days to conduct a 2025 Annual Financial Inspection.
- G. Amvets #24 agrees to submit its amendments to its 2026 bingo license renewal application to the Attorney General via email to Charitable Law Section Chief Daniel W. Fausey (daniel.fausey@ohioago.gov) and Senior Assistant Attorney General Amy Davison (amy.davison@ohioago.gov);
- H. If after the completion of the 2025 Annual Financial Inspection the charitable distribution amounts are materially inconsistent with the amended 2026 bingo license renewal application, the Attorney General is authorized to withdraw Amvets #24 2026 temporary charitable bingo license;
- I. Amvets #24 agrees that all individuals listed on the “People” section of the amended 2026 bingo license renewal application shall complete the Attorney General’s Bingo School and Charitable University by September 1, 2026. This mandate includes all Bingo Records Custodians, Bingo Volunteers, and Instant Bingo Game Operators. To attend Bingo School, you must first register at: <https://charitable.ohioago.gov/Charitable-Bingo/Register-for-Bingo-Training>. Charitable University is a webinar offered at: <https://charitable.ohioago.gov/Charitable-University>;
- J. Amvets #24 agrees that fulfilling the terms of this SETTLEMENT AGREEMENT in no way negates its current (2025 and after) contractual obligations to its contracted charity or the contracted charity’s successor(s);
- K. Amvets #24 agrees to comply with all state and federal laws relating to charitable gaming, and to fully cooperate with all state and federal authorities conducting investigations of Amvets #24’s charitable gaming operations;
- L. Amvets #24 agrees to comply with the requirements of ORC 2915 *et seq.*, and any Ohio Administrative Code rules adopted thereunder;
- M. Amvets #24 agrees to comply with the requirements of ORC 1716 *et seq.* (the Ohio Charitable Organizations Act), and any Ohio Administrative Code rules adopted thereunder;
- N. Amvets #24 agrees to comply with the requirements of ORC 109.23-109.33 (the Charitable Trust Act), and any Ohio Administrative Code rules adopted thereunder;
- O. Amvets #24 does not admit liability by signing this SETTLEMENT AGREEMENT. Rather, Amvets #24 will not contest the settlement payment and civil fine, to conserve resources.
- P. This SETTLEMENT AGREEMENT is binding upon the parties, any and all successors, assigns, subsidiaries, agents, employees, or representatives of the parties or any other affiliates;

- Q. By signing this SETTLEMENT AGREEMENT, the Attorney General is not waiving any rights he has to conduct further investigations of Amvets #24 and to initiate an action against Amvets #24 for further violations of ORC 2915 *et seq.*, ORC 1716 *et seq.*, ORC 109.23-33, or any Ohio Administrative Code rules adopted thereunder;
- R. This SETTLEMENT AGREEMENT may be only modified in writing signed by the both parties. Modifications of this SETTLEMENT AGREEMENT are at the sole discretion of the Attorney General;
- S. The parties have read and understand this SETTLEMENT AGREEMENT and have entered into the same knowingly, voluntarily, and with the opportunity to gain advice of counsel;
- T. This SETTLEMENT AGREEMENT supersedes any and all prior agreements between the Parties; and
- U. This SETTLEMENT AGREEMENT is entered into by both parties and may be executed in counterparts or facsimiles, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. It shall be considered binding and effective upon the date of the last signature of all requisite parties and individuals.

The parties to this SETTLEMENT AGREEMENT have either executed it or caused it to be executed by their duly authorized representatives as evidenced by the signatures below:

AMVETS, Dayton Post 24

John Theobald
Signature

2/25/2026
Date

By: John Theobald (Print Name)

Finance Officer (Organizational Title)

Albert G. Lin

2/25/2026
Date

Albert G. Lin
Attorney for AMVETS, Dayton Post 24
Baker & Hostetler LLP
200 Civic Center Drive
Suite 1200
Columbus, Ohio 43215
(614) 228-1541

OHIO ATTORNEY GENERAL DAVE YOST

By:



Daniel W. Fausey
Office of the Attorney General
Section Chief, Charitable Law Section
30 E. Broad St.
25th Floor
Columbus, Ohio 43215
(800) 282-0515

02/27/26

Date