

Michigan



QUICK FACTS ON GÜLEN CHARTER SCHOOLS

Michigan



NUMBER OF SCHOOLS:

1

KNOWN AS:

MICHIGAN MATH AND SCIENCE ACADEMY "MMSA"

TOTAL ENROLLMENT:

615

CHARTER VENDOR:

CONCEPT SCHOOLS, INC.

TOTAL REVENUES:

\$5,290,707

KEY PEOPLE:



Atilla
Yusuf
Guleker



Salim
Ucan



Taulant
Kadiu



Abuzer
Saglik

RELATED INSTITUTIONS:

MATH AND SCIENCE



GATEWAY



HORIZON



NOBLE



VULNERABLE STUDENT POPULATIONS

MMSA VS. state average:



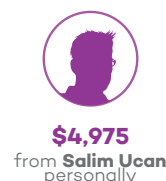
REAL ESTATE

MMSA currently leases its property from the **Archdiocese of Detroit**.

\$395,000.00 amount paid by **MMSA** on its lease

LOANS, FEES AND PAYMENTS

MMSA opened in **2009** and immediately **received loans from three related entities**:



MMSA is obligated to pay **Concept** **10%** of the **per pupil revenues**, including grant funding.



MMSA is authorized by **Grand Valley State University** to which they pay an administrative oversight fee of **3%** of its **state school aid**.

All figures based on available data for 2015-2016 academic year.

Quick Facts

- ▶ Region: Midwestern
- ▶ School Names (known as):
 - ▷ Michigan Math and Science Academy ("MMSA")
- ▶ Total # of Schools in State: 1
- ▶ Total Student Enrollment 2015-16: 615¹
- ▶ Charter Holder/Governing Board(s):
 - ▷ Michigan Mathematics and Science Initiative
- ▶ Charter Management Services Vendor: Concept Schools, Inc.²
- ▶ Regional Gülen Organization Oversight Entity: Concept Schools, Inc.
- ▶ Regional Sister Networks: Horizon (OH); Noble (OH); Math and Science (IL); Horizon (IL); Math and Science (IN); Math and Science (MN); Gateway (MO); Math and Science (WI).
- ▶ Total Revenues for the 2015-16 school year: \$5,290,707³
- ▶ Network Founders:
 - ▷ Atilla Yusuf Guleker: founder of Zaman International School (Cambodia);⁴ former journalist of the Turkish daily *Zaman*.⁵
 - ▷ Salim Ucan: Teacher HSA Cleveland;⁶ Principal Science Academy of Chicago, private Gülenist school run by the Niagara Foundation;⁷ Founding Principal Chicago Math and Science;⁸ Co-Founder of Concept Schools, Inc.;⁹ Founding board member for Breeze Inc., for-profit Gülenist landlord for Concept Schools;¹⁰ Vice President of Concept Schools, Inc.;¹¹ currently Professional Development coach for Concept.¹²
 - ▷ Taulant Kadiu: Director, Balkan American Community Center;¹³ CFO, Federation of Balkan American Associations, Inc.;¹⁴ Registered Agent, Maintenance Building Solutions, Inc.¹⁵
 - ▷ Abuzer Saglik: Board member, MMSA; President, Affordable Accounting II, LLC; Member, Islamic Center of East Lansing; Owner, Complete Tax & Payroll Services¹⁶

¹ Student enrollment and demographic information available at: <https://tinyurl.com/lmyj8ow> (last checked 4/26/2017).

² See Michigan Mathematics and Science Academy Annual Financial Report Year Ended June 30, 2016, available at: <http://tinyurl.com/m9h7rhs> (last checked 4/26/2017).

³ See Michigan Mathematics and Science Academy Annual Financial Report Year Ended June 30, 2016, available at: <http://tinyurl.com/m9h7rhs> (last checked 4/26/2017).

⁴ See YouTube, Zaman International School Inauguration Mr. Atilla Yusuf Guleker, available at: <http://tinyurl.com/mt7p77u> (last checked 4/26/2017); Abstract, FGülen.com, available at: <http://tinyurl.com/kkvjwne> (last checked 4/26/2017).

⁵ Deputy PM Arinc Opens Zaman University in Cambodia, Today's Zaman (Feb. 22, 2011), available at: <http://tinyurl.com/jvklmyd> (last checked 4/26/2017).

⁶ Resume pg 78, available at: <http://tinyurl.com/mej56l8> (last checked 4/23/2017).

⁷ Id.

⁸ LinkedIn profile, available at: <http://tinyurl.com/l6se6n> (last checked 4/19/2017).

⁹ See Concept Schools, Our Story narrative, available at: <http://tinyurl.com/z6s23yh> (last checked 9/6/2016).

¹⁰ Breeze Articles of Incorporation, available at: <http://tinyurl.com/mlc5jc4> (last checked 4/20/2017).

¹¹ LinkedIn profile, available at: <http://tinyurl.com/l6se6n> (last checked 4/19/2017).

¹² LinkedIn profile, available at: <http://tinyurl.com/l6se6n> (last checked 4/19/2017).

¹³ LinkedIn profile, available at: <http://tinyurl.com/lf4x4zy> (last checked 4/26/2017).

¹⁴ Corporate documents for Federation of Balkan American Associations, Inc. available at: <http://tinyurl.com/k3hbkm2> (last checked 4/17/2017).

¹⁵ Michigan corporate documents available at: <http://tinyurl.com/kdgsvtm> (last checked 4/26/2017).

¹⁶ Michigan corporate documents available at: <http://tinyurl.com/mzr5jaq> (last checked 4/26/2017).

Overview

As of the 2016-2017 school year, Michigan has one Gülen Organization charter school in operation, the Michigan Math and Science Academy ("MMSA"). MMSA is authorized by Grand Valley State University and pays an administrative oversight fee of 3% of its state school aid to Grand Valley State University.¹⁷ MMSA contracts with Concept Schools, Inc., the charter management organization responsible for the Midwestern region of the Gülen Organization charter network. Concept allegedly provides additional educational management services for the charter schools for a percentage fee of total school revenues. We understand that MMSA is obligated to pay Concept 10% of the per pupil

revenues received by MMSA, including grant funding. MMSA paid Concept \$326,556 during the year ending on June 30, 2016.

MMSA serves 1.8% English Language Learners vs. 5.9% state average; 100% free and reduced lunch population vs. 46.3% state average; 4.7% students with disabilities vs. 12.8% state average; 87.5% minority students vs. 32.9% state average; and 12.5% Caucasian students vs. 67.1% state average. As these numbers indicate, MMSA serves a high poverty, high minority population, but does not serve representative percentages of students with disabilities or English language learners.

School	Operation	Student Demographic Information*	Authorizer	Governing Board
Michigan Math and Science Academy 8155 Ritter St., Center Line, MI 48015	K-12 2009-Present	1.8% ELL 100% FRL 4.7% SWD 87.5% Minority 12.5% Caucasian	Grand Valley State University	Michigan Mathematics and Science Initiative

*Student demographic information was taken from the 2015-2016 school year. "ELL" indicates English Language Learners, "FRL" indicates students receiving free/reduced lunch, and "SWD" indicates students with disabilities.¹⁸

A History of Strategic Ambiguity and Conflicting Interests

Michigan hosts one Gülen charter school: the Michigan Math and Science Academy (MMSA) governed by the Michigan Mathematics and Science Initiative. Salim Ucan, then Vice President of Concept Schools, helped incorporate MMSA's governing board in 2008. The school then opened in 2009 and immediately received loans from three related entities: \$4,975 from Salim Ucan personally; \$26,000 from the Turkish American Society of Michigan; and \$417,000 from Concept itself.¹⁹ Ucan's involvement and these loans underscore

our view of the lack of separation between the school's governing board and their hired services vendor, a relationship that should be conducted at arm's length.

MMSA has ties to its third lender, too. Many of the board members of the Turkish American Society of Michigan ("TASM") have served as directors or employees of MMSA. For example, Attila Yusuf Guleker (MMSA founder) and Oguzhan Yildiz (MMSA director) incorporated

¹⁷ See Michigan Mathematics and Science Academy Annual Financial Report Year Ended June 30, 2016, available at: <http://tinyurl.com/m9h7rhs> (last checked 4/26/2017).

¹⁸ Student enrollment and demographic information available at <https://tinyurl.com/jvmzwlw> (last checked 4/26/2017).

¹⁹ MMSA 2010 Audit, available at: <http://tinyurl.com/mbmedzr> (MMSA's audits are listed under Oakland Schools for 2010-2012 and Macomb ISD for 2013-2016) (last checked 4/26/2017).

TASM in 2009.²⁰ Our analysis of these overlapping directors and officers and their repeated business with each other led us to believe that it has created the appearance of conflicts of interest on the part of MMSA, Concept, and TASM.

MMSA's connections to Concept raise additional concerns. Concept's most serious controversy to date is the ongoing FBI investigation concerning the alleged collusion of Concept employees and their vendors to defraud the federal E-Rate grant program of millions of dollars.²¹ According to the released FBI's search warrant application, Concept executives violated the competitive bidding rules of the E-Rate program by selecting a vendor complicit with Concept's plans to defraud E-Rate outside of the normal procurement process. Then, Concept's Chief Information Officer directed that vendor to divert hefty "subcontracts" to affiliated Turkish individuals and

companies in exchange for a cut of the proceeds. The actual work was performed by Concept employees themselves, not by the complicit vendor who was approved by E-Rate to provide the work, or the so-named companies and Turkish vendors for the subcontracts.²² Former Concept executive and Ohio Founder Ozgur Balsoy was one of the purportedly fraudulently enriched Turkish vendors.²³ While Balsoy's business is under suspicion in the FBI investigation and has already been raided, Concept continues to give him and the other Turkish-owned vendors named in the search warrant application substantial business.²⁴ Like Concept's other schools, MMSA listed two of the implicated entities, Advanced Solutions for Education and The Core Group, as vendors on an FCC Form 471 used for E-Rate funding.²⁵ As such, MMSA is implicated in this ongoing fraud investigation and may have also been used as a vehicle for fraud.

Financial Issues

Michigan requires its charter schools to undergo annual audits, which are made public. These audits showcase a series of ongoing financial issues that are endemic to other Gülen Organization charter networks. On the whole, these issues demonstrate a lack of financial controls, documentation, and transparency that are critical to obscuring the true use of state and federal funds by Gülen Organization charter networks. Examples of these issues can be found from a review of the independent audits conducted during the years 2009-present, including:²⁶

- ▶ Lack of appropriate documentation over cash disbursements;²⁷
- ▶ Improper recording of debt forgiveness and related payments;
- ▶ Failure to prepare proper financial statements;
- ▶ Accounting records not maintained in accordance with GAAP; and

²⁰ Michigan's corporate documents for these entities are available at: <http://tinyurl.com/juljt> (last checked 4/26/2017).

²¹ Mihalopoulos, Dan and Seidel, Jon, *Charter Firm Suspected of Cheating Federal Grant Program*, Chicago Sun-Times (December 16, 2015). Available at: <http://tinyurl.com/j3snbad> (last checked 9/8/2016).

²² Search Warrant application available at: <http://tinyurl.com/jt9j4ed> (last checked 9/8/2016).

²³ See *id.*; see also Mihalopoulos, Dan and Seidel, Jon, *Charter Firm Suspected of Cheating Federal Grant Program*, Chicago Sun-Times (December 16, 2015). Available at: <http://tinyurl.com/j3snbad> (last checked 9/8/2016).

²⁴ See Mihalopoulos, Dan. *Targeted Firms Still Get Tax Money After Charter Raids*, Chicago Sun-Times <http://tinyurl.com/jzmzevh> (last checked 9/8/2016).

²⁵ MMSA FCC Form 471 (Mar. 25, 2014), available at: <http://tinyurl.com/mlrz7s4> (last checked 4/26/2017).

²⁶ MMSA audits are available at: <http://tinyurl.com/mbmedzr> (last checked 4/26/2017). The 2013 through 2016 audits are listed under the Macomb ISD section; the 2010 through 2012 audits are listed under the Oakland Schools section.

²⁷ The 2014-15 Audit revealed cash disbursements which were not supported by appropriate documentation, available at: <https://tinyurl.com/kww6lsk> (last checked 4/26/2017); the 2013-14 Audit revealed case disbursements which were not supported by appropriate documentation; the 2009-10 Audit revealed that cash receipts were not correctly deposited.

- Loss of almost all electronic accounting information due to alleged theft.

Notably, the 2012-13 Audit revealed that MMSA failed to prepare its budget on the proper accounting basis. As a result, expenditures exceeded revenues by \$247,091, when revenues were expected to exceed expenditures by \$359,154. The problems noted in this Audit caused the Audit to request certain representations from the school's management, which included:

1. Management is not aware of fraud by management; employees with roles in internal control; or others;
2. No knowledge of fraud by employees;
3. Management has disclosed on instances

of noncompliance; and

4. Management disclosed the identities of all related parties and transactions.

Finally, the audits reveal signs of financial distress:

- Transfer of funds from the general fund to subsidize school operations;²⁸
- Issuance of state aid anticipation notes;²⁹
- Deficits in the General Fund which prevented further allocation from the Michigan Department of Education;³⁰ and
- Necessity of short-term loans.³¹

Real Estate

MMSA currently leases its property, which is located at 8155 Ritter Street, Center Line, MI 48015, from the Archdiocese of Detroit. The current lease runs through July 2017, lease expenses for the year ending on June 30, 2016, were approximately \$395,000.00.³²

The 2012-13 Audit revealed that MMSA's general fund was operating at a deficit due to unexpected leasehold improvements due to moving to 8155 Ritter Street location.³³ Since

other Gülen charter schools have overpaid construction vendors, the payments for these leasehold improvements should be investigated to determine if they were made to a Gülenist construction builder such as Quality Builders of Midwest.³⁴

Prior to moving to the 8155 Ritter Street location, MMSA leased a building at 99 E. Woodward Heights, Hazel Park, MI 48030 from the Archdiocese of Detroit from 2009-2012.³⁵

²⁸ The 2014-25 Audit revealed an interfund transfer of \$39,595 to the School Lunch Fund from the General Fund; the 2012-13 Audit revealed an interfund transfer of \$28,142 to the School Lunch Fund from the General Fund; the 2011-12 Audit revealed an interfund transfer of \$21,136 to the School Lunch Fund from the General Fund; the 2010-11 Audit revealed an interfund transfer of \$16,248 to the School Lunch Fund from the General Fund; the 2009-10 Audit revealed an interfund transfer of \$8,848 to the School Lunch Fund from the General Fund.

²⁹ MMSA issued state aid anticipation notes in 2015 (\$512,000) and 2014 (\$339,000), available at: <http://tinyurl.com/m9h7rhs> (last checked 4/27/2017); MMSA issued a state aid anticipation note in 2013 (\$406,000), available at: <https://tinyurl.com/kww6lsk> (last checked 4/26/2017); MMSA issued a state aid anticipation note in 2012 (\$370,000).

³⁰ The 2012-13 Audit revealed a deficit of \$76,117 in the General Fund, which resulted in the Michigan Department of Education withholding further allocation until the school submitted a budget to eliminate the deficit within two fiscal years.

³¹ The 2009-10 Audit revealed that MMSA received a short term loan of \$4,975 from an employee of Concept, a \$26,000 loan from the Turkish American Society of Michigan, and a \$417,000 loan from Concept Schools.

³² See <http://tinyurl.com/m9h7rhs> (last checked 4/26/2017).

³³ MMSA audits are available at: <http://tinyurl.com/mbmedzr> (last checked 4/26/2017). The 2013 through 2016 audits are listed under the Macomb ISD section; the 2010 through 2012 audits are listed under the Oakland Schools section.

³⁴ See the Illinois State Profile.

³⁵ Kozlowski, Andy. *Michigan Math and Science Academy leaves Hazel Park*. C&G Newspapers. 13 July 2012. Available at: <http://tinyurl.com/gtmt6y8> (7 March 2017).

Bond Financing

MMSA has not procured any known municipal bonds. Concept Schools and its affiliated real

estate arm, however, have used bond financing for schools in other states.

Excessive Use of the H-1B Visa Program

Like many Gülen Organization charter networks, Concept and MMSA utilizes the H-1B visa program to immigrate large numbers of Turkish Gülenists into the United States for employment in the schools and network. MMSA filed 18 H-1B applications from 2001-2016.³⁶ While Concept Schools leadership states that these H-1Bs are only to fill shortage areas for math and science teachers,³⁷ MMSA filed applications for several “business manager” positions and a “network administrator” position.³⁸

Concept (MI) use the same immigration attorneys to file and process their H-1B applications as other suspected Gülen Organization charter networks, vendors, and cultural associations, indicating once again the existence of an overall network. For example:

- ▶ Remzi Kulen. MMSA used Kulen, a New York-based attorney, to file numerous H-1B applications.³⁹ Kulen also filed applications for:
 - ▷ Concept Schools (OH, IL, MO, IN, MN)
 - ▷ Gateway (MO)
 - ▷ Pioneer (MA)
 - ▷ Niagara Foundation (IL)
 - ▷ Young Scholars (PA)
 - ▷ Golden Generation Workshop Center (PA)

- ▷ Blue Ocean Construction (FL)
- ▷ Academy of Science, Syracuse, Buffalo (NY)
- ▷ Arts and Science, Bergen, Passaic (NJ)⁴⁰

- ▶ Joseph Yoo: MMSA used Yoo, a New York-based attorney, to file H-1B applications. Yoo also filed H-1B applications for other Gülenist entities, such as:

- ▷ Milkyway Education Center, Inc. (NJ)
- ▷ American Turkish Friendship Association (VA)
- ▷ Hampden Charter School Of Science (MA)
- ▷ Wellspring Cultural & Educational Foundation, Inc. (CT)
- ▷ Turkish Cultural Center (NY)
- ▷ Rochester Academy Charter School (NY)
- ▷ Bergen Arts And Science Charter School (NJ)
- ▷ Zaman Ltd. (NY)
- ▷ Metropolitan Education And Consulting Services LLC (NY)⁴¹

MMSA leases virtually all of its employees from professional employer organization (“PEO”), MM1, Inc.⁴² Based on corporate records, this entity does not appear to be Gülenist.⁴³ It has, however, applied for 12 H-1B visas since

³⁶ See <http://tinyurl.com/k6u9ad7> (last checked 4/28/2017) and <http://tinyurl.com/ltl6wjv> (last checked 4/28/2017) for MMSA.

³⁷ Article quoting Concept regarding H-1B use, available at: <http://tinyurl.com/l7bw4zt> (last checked 4/23/2017).

³⁸ See <http://tinyurl.com/ltl6wjv> (last checked 4/28/2017).

³⁹ See <http://tinyurl.com/ltl6wjv> (last checked 4/28/2017).

⁴⁰ List of entities represented by Remzi Kulen, available at <http://tinyurl.com/gptwx5x> (last checked 3/21/2017).

⁴¹ List of entities represented by Joseph Yoo, available at: <http://tinyurl.com/k8ux2el> (last checked 4/28/2017).

⁴² See 2012-2013 Audit, available at: <http://tinyurl.com/mbmedzr> (last checked 4/28/2017).

⁴³ Corporate records are available at: <http://tinyurl.com/mb6v5vl> (last checked 4/28/2017).

2001.⁴⁴ It is likely that these visa applications were for MMSA in light of Gülen charter schools' hiring practices.

Scandals, Investigations & Notable Activities

In 2015, two Arizona Members of Congress, U.S. Representative Raul Grijalva and U.S. Representative Ruben Gallego, wrote letters urging the U.S. Department of Education and the Government Accountability Office respectively to urge an investigation of charter schools affiliated with Gülen. These letters were sent in light of the recent raids of the Concept Schools

network located in Ohio, Illinois, and other Midwestern states for suspected defrauding of the federal E-Rate program by Concept's Turkish administrators and vendors. Both Grijalva and Gallego were concerned about the connections between Concept and the Sonoran network in Arizona uncovered by investigative journalists at the time and asked for a thorough investigation.⁴⁵

Notable Turkish Vendors

- Concept Schools, Inc.: Concept is a comprehensive services vendor that controls human resources, fiscal management, school design, curriculum, accountability, compliance, and reporting for a twelve percent fee of each school's total revenues. Currently, Concept is the contracted nonprofit management services vendor for thirty such charter schools, with seventeen schools in Ohio, four in Illinois, three in Missouri, three in Indiana, one in Michigan, one in Wisconsin, and one in Minnesota.⁴⁶ The founders of the first OH charter schools in the Gülen Organization formed Concept shortly thereafter. According to MMSA's audit, it paid Concept \$326,556 in 2015-2016.⁴⁷

Group, Inc. as an E-Rate service provider in a 2014 FCC Form 471.⁴⁸ According to Media reports, The Core Group is currently under federal investigation as one of the vendors Concept used to defraud the E-Rate program.⁴⁹ The company and its subsidiaries have received over \$3.2 million dollars from Concept schools.⁵⁰

- Advanced Solutions for Education: MMSA listed Advanced Solutions for Education as an E-Rate consultant in a 2014 FCC Form 471.⁵¹ Advanced Solutions for Education, owned by former Concept employee Ozgur Balsoy, is also implicated by media reports in the ongoing FBI investigation regarding the defrauding of the E-Rate program.⁵²

- The Core Group: MMSA listed The Core

Additionally, MMSA leases virtually all of its

⁴⁴ H-1B Visa statistics available at: <http://tinyurl.com/khom9ob> (last checked 4/28/2017).

⁴⁵ Representative Grijalva's letter is available at: <http://tinyurl.com/hnhcbq5> (last checked 3/14/2017). Representative Gallego's letter is available at: <http://tinyurl.com/zyrhf3u> (last checked 3/14/2017).

⁴⁶ See Concept Schools network, available at: <http://tinyurl.com/z3d8qsb> (last checked 8/26/2016).

⁴⁷ MMSA 2015-16 Audit available at: <http://tinyurl.com/m9h7rhs> (last checked 4/26/2017).

⁴⁸ MMSA FCC Form 471 (Mar. 25, 2014), available at: <http://tinyurl.com/mlrz7s4> (last checked 4/26/2017).

⁴⁹ See Mihalopoulos, Dan. *Targeted Firms Still Get Tax Money After Charter Raids*, Chicago Sun-Times <http://tinyurl.com/jzmzevh> (last checked 9/8/2016).

⁵⁰ Id.

⁵¹ MMSA FCC Form 471 (Mar. 25, 2014), available at: <http://tinyurl.com/mlrz7s4> (last checked 4/26/2017).

⁵² See Mihalopoulos, Dan. *Targeted Firms Still Get Tax Money After Charter Raids*, Chicago Sun-Times <http://tinyurl.com/>

employees from professional employer organization ("PEO"), MM1, Inc.⁵³ Based on corporate records, this entity does not appear to be Gülenist.⁵⁴ But Concept also provides human resources and

employment services to its schools. Since other Gülen charter schools have made multiple vendors for duplicative services, MMSA's relationship with MM1, Inc. should be investigated.⁵⁵

Gülenist Cultural Foundations

► **Niagara Foundation:** The Niagara Foundation is a major Turkish Gülenist cultural association based in Chicago. Gülen is its honorary president.⁵⁶ Niagara Educational Services, Inc., oversees both the Niagara Foundation and the Science Academy of Chicago, a private Gülenist school. Several Concept employees as well as school employees are members of the Niagara Foundation. It maintains a presence in Michigan.⁵⁷ It provides free/low-cost trips to Turkey for legislators, as well as hosting dialogue dinners and fundraisers.⁵⁸ For example, the Niagara Foundation sponsored a trip to Turkey for Rochester Hills mayor Bryan Barnett.⁵⁹ One trip to Turkey for Michigan educators sponsored by the Niagara Foundation and organized by Serkan Aykan involved research and lessons on Fethullah Gülen.⁶⁰

► **Turkish American Federation of Midwest**

(TAFM): TAFM is a member of the Turkic American Alliance (TAA).⁶¹ The TAA posts articles and op-eds written by Fethullah Gülen.⁶² TAFM has four member organizations in Michigan, two of which overlap with the Niagara Foundation: Niagara Foundation Detroit, Niagara Foundation Lansing, Turkish American Society of Michigan, and Bosnian American Great Lakes Society of Friendship and Culture.⁶³ TAFM provides year-round informational bulletins to members of Congress, sponsors congressional trips to Turkey, and provides a platform for Turkish American activism and advocacy.⁶⁴

► **Turkish American Society of Michigan ("TASM"):** MMSA received a \$26,000 loan from TASM.⁶⁵ MMSA board members and employees have served as directors of TASM, including Oguzhan Yildiz and Atilla Guleker.⁶⁶ Between May 2, 2013, and November 9, 2015, "Turkish American

jzmzevh (last checked 9/8/2016).

⁵³ See 2012-2013 Audit, available at: <http://tinyurl.com/mbmedzr> (last checked 4/28/2017).

⁵⁴ Corporate records are available at: <http://tinyurl.com/mb6v5vl> (last checked 4/28/2017).

⁵⁵ See the Arizona State Profile.

⁵⁶ See <http://www.niagarafoundation.org/> for information about the Niagara Foundation and <http://tinyurl.com/d8tlv5c> for information about Gülen as Honorary President (last checked 9/6/2016).

⁵⁷ Michigan, Niagara Foundation, available at: <http://tinyurl.com/m9vobeg> (last checked 4/27/2017).

⁵⁸ For a description of a legislator's trip to Turkey with the Niagara Foundation, see: <http://tinyurl.com/mkfando> (last checked 4/20/2017); Intercultural Reception at Michigan State Capitol, Niagara Foundation (Sep. 18, 2010), available at: <http://tinyurl.com/kn794gg> (last checked 4/28/2017).

⁵⁹ John McKay, Rochester Hills Mayor Visits Turkey to Meet with Government Officials, Patch (June 7, 2013), available at: <http://tinyurl.com/me7nl53> (last checked 4/28/2017).

⁶⁰ Trip to Turkey 2012, available at: <http://tinyurl.com/m76xp9q> (last checked 4/28/2017).

⁶¹ Turkic American Alliance, available at: <http://tinyurl.com/mm9ko3r> (last checked 4/21/2017).

⁶² Turkic American Alliance, available at: <http://tinyurl.com/ll5x8rd> (last checked 4/21/2017).

⁶³ Turkic American Federation of Midwest, available at: <http://tinyurl.com/lgz6odt> (last checked 4/21/2017).

⁶⁴ Turkic American Federation of Midwest, available at: <http://tinyurl.com/k7occf5> (last checked 4/21/2017).

⁶⁵ MMSA 2010 Audit, available at: <http://tinyurl.com/mbmedzr> (MMSA's audits are listed under Oakland Schools for 2010-2012 and Macomb ISD for 2013-2016) (last checked 4/26/2017).

⁶⁶ Corporate documents for the entities are available at: <http://tinyurl.com/kwmos8p> (TASM) and <http://tinyurl.com/jvq8fee> (MMSA) (last checked 4/26/2017).

Society of Michigan" was an assumed name of the Turkish American Society, Inc ("TASI").⁶⁷ TASI is an Illinois entity incorporated by Ahmet Asar, Yuksel Alpaslan,

Neldet Conger, Suleyman Uludag, and Mehmet Yorukoglu connected to the Niagara Foundation.⁶⁸

Individuals Caught in the Gülen Organization Web

It is quite common for the Gülen Organization charter networks within a region to shuffle their Turkish H-1B visa teachers from school to school, as well as between regions. This is just a small number of individuals with these overlapping ties throughout the region, which further demonstrates the region's interconnections. Notably, our research indicates that this shuffling only appears to occur with Turkish employees.

- Cafer Cengiz: Employee, Wisconsin Career Academy;⁶⁹ Principal, Michigan Math and Science Academy (MI); Principal, Horizon (OH); Principal, Horizon (IL).⁷⁰

- Oguzhan Yildiz: Director, MMSA;⁷¹ Assistant Director, Horizon (OH);⁷² Founder, Prospect Foundation, Inc. (KY) – Gülenist cultural association.⁷³
- Mustafa Arslan: Supervisor, MMSA;⁷⁴ Director/Teacher, Horizon (OH).⁷⁵
- Zafer Alpay: Incorporator TASM;⁷⁶ Board Member, Noble/Horizon (OH).⁷⁷
- Yunus Zeytuncu: President, TASM;⁷⁸ Board Member, Horizon (OH);⁷⁹ currently Professor University of Michigan-Dearborn.⁸⁰

Notable Articles regarding MMSA

- Franz, Norb. *Bomb threats force evacuation at charter school in Center Line*. The Macomb Daily. 19 May 2015. Available at: <http://tinyurl.com/z7ab86j> (last checked 3/7/2017).
- Kozlowski, Andy. *Michigan Math and Science Academy leaves Hazel Park*. C&G Newspapers. 13 July 2012. Available at: <http://tinyurl.com/gtmt6y8> (7 March 2017).

⁶⁷ Corporate documents are available at: <http://tinyurl.com/k6lu945> (last checked 4/26/2017).

⁶⁸ Illinois corporate records are searchable at: <http://tinyurl.com/zallyt7> (last checked 4/28/2017).

⁶⁹ Employee reports for Wisconsin Career Academy (2001-02) are available at: <http://tinyurl.com/lcek7l> (last checked 4/23/2017).

⁷⁰ LinkedIn profile, available at: <http://tinyurl.com/l7al9rw> (last checked 4/23/2017).

⁷¹ LinkedIn profile, available at: <http://tinyurl.com/mnwvmo5> (last checked 4/23/2017).

⁷² Horizon Times (Sep. 2011), available at: <http://tinyurl.com/kennvrl> (last checked 4/28/2017).

⁷³ Kentucky corporate documents are available at: <http://tinyurl.com/nx9axf6> (last checked 4/28/2017).

⁷⁴ MMSA FCC Form 471 (Mar. 25, 2014), available at: <http://tinyurl.com/mlrz7s4> (last checked 4/26/2017).

⁷⁵ Horizon Science Academy of Lorain Annual Report 2009-2010, available at: <http://tinyurl.com/jwan98q> (last checked 4/28/2017); Mustafa Arslan, Facebook, available at: <http://tinyurl.com/mooau3e> (last checked 4/28/2017).

⁷⁶ Corporate documents for the entities are available at: <http://tinyurl.com/kwmos8p>.

⁷⁷ Horizon Science Academy, Inc. 990 available at: <http://tinyurl.com/n64665d> (last checked 4/28/2017); Noble Academy Board of Directors available at: <http://tinyurl.com/mb9mhmo> (last checked 4/28/2017).

⁷⁸ Corporate documents for the entities are available at: <http://tinyurl.com/kwmos8p>.

⁷⁹ Horizon Science Academy Springfield 990 available at: <http://tinyurl.com/mndenma> (last checked 4/28/2017).

⁸⁰ Yunus Zeytuncu, University of Michigan-Dearborn, available at: <http://tinyurl.com/lasks5f> (last checked 4/28/2017).