



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

GRETCHEN WHITMER  
GOVERNOR

MICHAEL F. RICE, Ph.D.  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** December 9, 2021

**TO:** Local and Intermediate School District Superintendents  
Public School Academy Directors

**FROM:** Kyle L. Guerrant, Deputy Superintendent KG  
Finance and Operations

**SUBJECT:** Virtual Learning Centers in the Educational Entity Master

As part of the state's Office of Auditor General (OAG) audit of [virtual learning in traditional public schools](#), the Michigan Department of Education (MDE) must begin identifying and evaluating districts' use of virtual learning centers, including locations that served as a business or commercial operation prior to functioning as a virtual learning center. Additionally, to certify the building's compliance with applicable building codes, MDE must ensure the district has a certificate of occupancy for educational purposes on file with the Michigan Department of Licensing and Regulatory Affairs (LARA) or a local enforcing agency delegated by LARA.

In coordination with LARA and the state's Center for Educational Performance and Information (CEPI), MDE will use the educational entity master (EEM) to collect information on virtual learning centers effective February 1, 2022. This memorandum provides information for districts to ensure that appropriate information is captured in the EEM related to virtual learning centers.

Typically, in virtual learning centers, students regularly attend to complete coursework, access technology, complete examinations, or receive academic assistance within these types of buildings. Districts must identify any building or part of a building that is owned by, leased by, or under the operation of a traditional public school district, public school academy, or intermediate school district for the purpose of instruction as required by the compulsory school attendance law ([MCL 380.1561](#)). Additionally, Educational Group E occupancies (defined below) are required under the construction of school buildings act ([MCL 388.851](#)), to be inspected by, and receive a certificate of occupancy from, LARA or the appropriate local enforcement agency, and to be recorded in the EEM.

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608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909  
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Educational Group E occupancies are defined by section 305.1 of the 2015 Michigan Building Code: *"Educational Group E occupancy includes, among others, the use of a building or structure, or a portion thereof, by six or more persons at any one time for educational purposes through the 12<sup>th</sup> grade."*

Virtual learning centers operated by intermediate school districts (ISD) and local educational agencies, both traditional public school districts and public school academies, must be added to the EEM as non-instructional ancillary facilities (NIAF). Any virtual learning center that is currently listed in the EEM should be reviewed to determine if the current record of the building is accurately reported as a NIAF. Students should not be assigned to a NIAF, as students must be reported at the appropriate school in which they are enrolled. Characteristics that are required to be captured in the NIAF designation are as follows:

- Function of the entity
- Physical address
- Open date
- Contact information for the physical building

Desk audits conducted by pupil membership auditors will be required to include verification of all buildings used for educational purposes by their constituent districts, and assurance that the buildings are reported in the EEM. Also, pupil membership auditors will be required to periodically visit virtual learning centers and other school buildings when conducting a field audit. MDE will verify that districts have documentation supporting the appropriate occupancy use group for an educational entity through the ISD quality control review process.

For questions regarding this memorandum, please contact Gloria Suggitt at 517-241-2225 or [suggittg@michigan.gov](mailto:suggittg@michigan.gov).

cc: Michigan Education Alliance  
Confederation of Michigan Tribal Education Directors