MISSOURI GREEN BANC · MGB ACADEMY

Eligible Cost Checklist

Keyed to standard developer budget line items

DOCUMENT	MGBA-DEV-JA-01
MODULE	Segment 4 — What Qualifies in Your Drawings
USE	Screening a project budget for C-PACE-eligible basis
OWNER	Developer, with project architect and MEP engineer
VERSION	v1.0 — Draft for Review

Work this checklist against your budget schedule of values, not against a description of the project. Developers consistently underestimate eligible basis because they screen on the phrase "clean energy" rather than on line items. The statutory categories in Missouri are energy efficiency, renewable energy, water conservation, and resiliency improvements affixed to commercial property — which reaches most of your mechanical, envelope, and electrical scope.

Mark each line, then carry the marked lines to the tally on page 2. Eligibility is confirmed by the program administrator and the capital provider; this checklist sizes the conversation, it does not close it.

HARD COSTS

Mechanical — typically Division 23

- ❑ Chillers, boilers, furnaces, and heat pumps
- ❑ Rooftop units, air handlers, and fan coil units
- ❑ VRF and VRV systems
- ❑ Geothermal loop fields and ground-source equipment
- ❑ Energy recovery ventilation and dedicated outdoor air systems
- ❑ Pumps, fans, motors, and variable frequency drives
- ❑ Ductwork and piping insulation

In a ground-up project this is ordinarily one of the largest single eligible line items in the budget.

Building envelope — typically Divisions 07 and 08

- ❑ Roof assembly, roof insulation, and cool roofing
- ❑ Wall assemblies and cavity or continuous insulation
- ❑ Air barriers and vapor barriers
- ❑ Windows, glazing, curtain wall, and storefront

- ❑ Exterior doors and entrance assemblies
- ❑ Below-grade and slab insulation

Envelope is long-lived, which means it supports the longest assessment terms available under the statute. In a well-detailed project it is frequently the second-largest eligible number after mechanical.

Electrical and lighting — typically Division 26

- ❑ Interior lighting, fixtures, lamps, and drivers
- ❑ Exterior, site, and parking lighting
- ❑ Lighting controls, occupancy sensing, and daylight harvesting
- ❑ Electrical infrastructure where it serves eligible improvements
- ❑ EV charging equipment and the service capacity behind it
- ❑ Power quality and distribution efficiency equipment

Controls and automation — typically Division 25

- ❑ Building automation system and head-end
- ❑ Direct digital controls and field devices
- ❑ Submetering by system, tenant, or floor
- ❑ Fault detection and diagnostics

Frequently the first scope value-engineered out of a conventional budget. Ordinary inside a C-PACE scope, and it is what makes post-completion performance documentable.

Plumbing and water — typically Division 22

- ❑ Low-flow fixtures and fittings
- ❑ Domestic hot water generation, storage, and recirculation
- ❑ Cooling tower efficiency equipment and water treatment
- ❑ Irrigation systems and irrigation controls
- ❑ Rainwater harvesting, greywater, and reuse systems
- ❑ Leak detection and automatic shutoff

Renewable generation and storage — typically Divisions 33 and 48

- ❑ Solar photovoltaic — rooftop, canopy, or ground-mount
- ❑ Solar thermal
- ❑ Battery energy storage
- ❑ Combined heat and power
- ❑ Fuel cells
- ❑ Inverters, racking, and interconnection equipment

Resiliency

- ❑ Seismic and structural strengthening
- ❑ Wind and storm hardening, including roof attachment and impact glazing
- ❑ Flood mitigation and floodproofing
- ❑ Backup generation and microgrid infrastructure

Under-utilized in Missouri. In tornado-exposed markets this scope has become a leasing and insurance conversation as much as a construction one — which means it may carry underwriting value beyond the energy case.

Vertical transportation — typically Division 14

- ❑ Elevator modernization, drives, and controls where efficiency gains are demonstrable
- ❑ Escalator drives and controls

Qualifies in many structures but not automatically. Confirm project by project with the program administrator before carrying it in your eligible basis.

SOFT COSTS

> **WHERE DEVELOPERS LEAVE THE MOST MONEY ON THE TABLE**
> A properly documented soft cost allocation can add ten to twenty percent to eligible basis. This is documentation work, not construction work — and it has to be set up before the costs are incurred, not reconstructed afterward.

- ❑ Design and engineering fees attributable to eligible improvements
- ❑ Energy modeling and energy audit
- ❑ Commissioning and retro-commissioning
- ❑ Permitting and inspection fees on eligible scope
- ❑ Program administration and closing costs
- ❑ Capitalized interest during construction (available in many structures)
- ❑ Legal and title costs attributable to the assessment

TWO BOUNDARY RULES

Rule	What it means on your project
Permanently affixed	The improvement must be permanently attached to the property. Tenant equipment, furnishings, and moveable assets do not qualify. The working test: if it leaves with the tenant, it is not on the assessment.
Separable and documentable	The eligible portion must be allocable to eligible systems with supporting documentation. On a ground-up project this means your cost reporting has to carry the allocation from the beginning. Retrofitting an allocation onto a completed cost report is painful and sometimes impossible.

NOT ELIGIBLE

- Tenant improvements and tenant-owned equipment
- Furniture, fixtures, and equipment that are not affixed
- Land acquisition
- Scope with no energy, water, or resiliency function — finishes, signage, general site work, and similar

- Costs already funded by a grant or rebate, to the extent of that funding
- Ordinary maintenance and repair that does not improve performance

TALLY

Carry your marked lines here. This is a screening estimate for your own stack modeling, not a commitment of eligible basis.

Category	Budget line reference	Estimated eligible cost
Mechanical		
Building envelope		
Electrical and lighting		
Controls and automation		
Plumbing and water		
Renewable and storage		
Resiliency		
Vertical transportation		
Subtotal — hard costs		
Soft cost allocation		
ESTIMATED ELIGIBLE BASIS		

TERM NOTE

Missouri assessment contracts run up to twenty years, not to exceed the weighted average useful life of the qualified improvements (§67.2800 RSMo). Useful life drives term — which is why long-lived envelope scope supports the longest assessments.

Markets set in motion. It all starts with collaboration.