



## COVID-19 “Coronavirus” Loss Documentation Checklist for Energy Clients

LOCATION INFORMATION	
Property/Location:	
Site Leader/Management	
Time/Date (Approx.) Property Shutdown:	
Time/Date (Approx.) Property Reopened:	
PROJECT INFORMATION	
Project:	
Owner / Developer:	
Time/Date (Approx.) Project Delays Began:	
Time/Date (Approx.) Project Resumed:	
NOTICES	
<input type="checkbox"/>	Track and compile relevant Notices, Declarations of Emergency, State or City instructions
<input type="checkbox"/>	Track and compile relevant Notices from Owner/Client/Workers/Employees
<input type="checkbox"/>	Track and compile all notices regarding leader property closures or large-scale area event cancellations
<input type="checkbox"/>	All operational expenses incurred due to COVID-19 should be charged to a separate general ledger account
<input type="checkbox"/>	Details of ANY customer/employee or personnel onsite who may have or were found to be infected with the virus (potential physical damage trigger)
<input type="checkbox"/>	Prior to shut down, take ample photographs and videos to memorialize project status before closure. Slowly walk the perimeter of the site and take a 360° video of each area - Time stamps to photos and videos.
PROJECT IMPACTS	
<input type="checkbox"/>	Establish a separate Potential Change Order (PCO) in the project cost accounting system under which all Coronavirus loss-related costs will be captured.
<input type="checkbox"/>	Identify the most recent pre-shutdown construction project schedule to memorialize status and pre-shutdown construction milestones and dates such as Temporary COO, inspections and/or final completion. <ul style="list-style-type: none"><li>• Pre-incident CPM project schedule(s)</li></ul> This will be crucial when job site resumes and review of post-incident critical path schedule and impacts are compared.
<input type="checkbox"/>	Develop a Rough Order of Magnitude (ROM) that outlines all areas of anticipated loss amounts based on a projected project delay period. Update estimates accordingly during delay.

<input type="checkbox"/>	Identify Extra Expenses - costs above normal related to the event. Any cost or expense incurred, that would not have been incurred “ <b>but for</b> ” the event, should be tracked.
<input type="checkbox"/>	Identify any Expediting Expenses—costs incurred once job resumes to speed up back to normal, such as overtime wages and express transportation charges.
<input type="checkbox"/>	Identify costs related to ingress / egress delays, enforcement of laws or ordinances regulating repair, demolition, and reconstruction of damaged buildings.
<input type="checkbox"/>	Create list to track all additional general conditions for the project related to Coronavirus impact. <ul style="list-style-type: none"> <li>• Trade Timesheets</li> <li>• Office, trailers, overhead costs</li> <li>• Added field labor costs must be documented clearly</li> </ul>

#### BUSINESS INCOME LOSSES

<input type="checkbox"/>	Track specific details of all specific cancellations/lost contracts/lost customers including the reason (coronavirus? Travel ban? Ban on group meetings?)
<input type="checkbox"/>	Prepare a timeline of business impacts by date including the following: <ul style="list-style-type: none"> <li>• Operational impacts with key milestones</li> <li>• Impact to suppliers including supplier name, location, dates of impact</li> <li>• Impact to customers including customer name, location, dates of impact</li> </ul>
<input type="checkbox"/>	Document both historical and actual operating statistics during the loss period. (e.g. sales price/rate data, production statistics, raw material usage and costs, number of customers and orders, number of hours worked and scope of the work, etc.)
<input type="checkbox"/>	Does a shutdown of production and failure to produce specific levels for a customer have any penalties? Are these penalties being waived by the customer? Document all contracts and when penalties are incurred.
<input type="checkbox"/>	Accumulate details of all credits and returned deposits
<input type="checkbox"/>	Track weekly/monthly revenue. Compare to historical revenue to determine the lost income. Were there any additional changes in 2019 and early 2020 to the business?
<input type="checkbox"/>	Employee Payroll – Are you paying employees as “normal” even with reduced hours or customers? Have you laid off any hourly employees? Please note when any changes are made. <ul style="list-style-type: none"> <li>• Capture overtime, non-productive time, furlough, inefficient work, furlough, preventative measures, etc.</li> </ul>
<input type="checkbox"/>	Document a brief explanation of how revenue is generated and list all possible revenue streams.
<input type="checkbox"/>	Gather all financial records as follows: <ul style="list-style-type: none"> <li>• Actual monthly profit and loss statements for at least 24 months prior to the loss through the present time for all impacted months</li> <li>• Budgeted monthly profit and loss statements for at least 24 months prior to the loss through the present time for all impacted months</li> <li>• Actual monthly production volumes by product for at least 24 months prior to the loss.</li> <li>• Budgeted monthly production volumes by product for at least 24 months prior to the loss.</li> <li>• Monthly rent rolls for at least 24 months prior to the loss and each future month as available.</li> <li>• Daily sales / production / occupancy records for at least 24 months prior to the loss and each future month as available.</li> <li>• Copies of tax returns for 2017 &amp; 2018.</li> <li>• Copies of contracts with key customers.</li> </ul>



#### PROPERTY DAMAGE

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Track all site cleaning costs above normal   |
| <input type="checkbox"/> | Accumulate details regarding any food spoilage or donated food in anticipation of spoilage as a result of reduced customers or closures. <ul style="list-style-type: none"><li>• Should include item description, quantity, date purchased, purchase cost, and date discarded.</li></ul> |

#### EXTRA EXPENSE

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | Identify Extra Expenses - costs above normal related to the event. Any cost or expense incurred, that would not have been incurred “ <b>but for</b> ” the event, should be tracked. |
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**This is not meant to be an exhaustive list.**

**For a more detailed analysis please contact Procor Solutions + Consulting at  
(800) 871-5832.**