



## COVID-19 “Coronavirus” Loss Documentation Checklist for the Gaming Industry

PROJECT INFORMATION	
Property:	
Management	
Time/Date (Approx.) Property Shutdown:	
Time/Date (Approx.) Property Reopened:	

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)

BUSINESS INTERRUPTION LOSSES	
<input type="checkbox"/>	Track specific details of all specific cancellations/lost contracts 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. Net Win, I-Gaming, Cash Trends, Occupancy Data, F&B, etc.)
<input type="checkbox"/>	Accumulate details of all credits and returned deposits
<input type="checkbox"/>	Track daily/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 that should be considered in projections?
<input type="checkbox"/>	Track Progressive Liability, Daily Hold and Gross Receipts License statistics
<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 daily revenue volumes for at least 24 months prior to the loss.</li><li>• Budgeted daily revenue volumes 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 / event / occupancy records for at least 24 months prior to the loss and each future month as available.</li><li>• Gaming Control Board/Commission monthly reports for at least 24 months prior to the loss and each future month as available.</li><li>• Casino / Hotel / Property Management Agreements.</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 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 (e.g. additional security costs, protection of property, etc.). |
|--------------------------|--|

**This is not meant to be an exhaustive list.  
For a more detailed analysis please contact ProcCor Solutions + Consulting at  
(800) 871-5832.**