

THE AVERAGE LAUGHLIN CASINO, 2015

In fiscal 2015, 9 casinos in Laughlin produced gaming revenue of more than \$1 million. The averages for several key financial statistics produce a picture of the statistically ‘average’ Laughlin casino and give a good snapshot of the industry standard.

Definitions

All Casinos: Total for all 9 Laughlin casinos earning \$1 million and over in fiscal 2015.

Average Casino: Total for “All Casinos” divided by 9.

Daily Average: “Average Casino” total divided by 365, for the average daily revenue/expense for the category in question.

Available/Occupied Rooms: Total annual room nights in the respective category.

Comps: Expenses recorded for complimentary items.

Payroll: Total payroll taxes, employee benefits, and officer and employee pay.

% of Rev: Expense or revenue items as a percentage of total gaming or rooms revenue.

Revenues by Department

Department	All Casinos	Average Casino	Daily Average	% of Total
Gaming	464,759,085	46,475,909	127,331	63.2%
Rooms	97,497,155	9,749,716	26,712	13.3%
Food	80,803,910	8,080,391	22,138	11.0%
Beverage	43,795,179	4,379,518	11,999	6.0%
Other	48,791,440	4,879,144	13,368	6.6%
Total	735,646,769	73,564,677	201,547	100.0%

Casino Revenues

Revenue	All Casinos	Average Casino	Daily Average	% of Total
Pit*	43,399,801	4,339,980	11,890	9.3%
Slots	414,324,200	41,432,420	113,513	89.1%
Poker	2,718,959	271,896	745	0.6%
Race Book	2,118,051	211,805	580	0.5%
Sports Book	2,198,074	219,807	602	0.5%
Total	464,759,085	46,475,909	127,331	100.0%

* Includes keno and bingo

Casino Expenses

Expenses	All Casinos	Average Casino	Daily Average	% of Rev.
Bad Debt	-2,982	-298	-1	0.0%
Comps*	94,747,914	9,474,791	25,958	20.4%
Gaming Taxes	38,022,135	3,802,214	10,417	8.2%
Payroll	46,926,520	4,692,652	12,857	10.1%
Total Expenses	234,887,696	23,488,770	64,353	50.5%

* Includes preferred guest expense

Room Revenues & Occupancy

Rooms	All Casinos	Average Casino	Daily Average	% of Rev.
Sales	55,065,270	5,506,527	15,086	56.5%
Comp Rooms	42,431,885	4,243,189	11,625	43.5%
Total Revenue	97,497,155	9,749,716	26,712	100.0%
Available Rooms	3,511,769	351,177	962	0
Rooms Occupied	2,242,567	224,257	614	0
Occupancy Rate	63.9%	0	0	0

Per Room Per Day Statistics

Average	Dollars
Pit revenue	19.35
Slot revenue	184.75
Food Sales	36.03
Beverage Sales	19.53
Rooms Payroll	13.11
Room Rate	43.48

Average Number of Employees

Department	All Casinos	Per Casino	Percentage
Casino	1,475	148	24.38%
Rooms	1,052	105	17.39%
Food	1,473	147	24.34%
Beverage	470	47	7.77%
G & A	1,266	127	20.92%
Other	315	32	5.21%
Total	6,051	605	100.0%

Ratios

Total Current Assets to Total Current Liabilities Ratio: 389.6%

Total Capital to Total Liabilities: 182.8%

Total Complimentary Expense to Gaming Revenue: 23.2%

Total Revenue to Average Total Assets: 60.3%

Return on Invested Capital: 0.7%

All data as for fiscal (July 1-June 30) years.

All data from *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2016.

<https://gaming.nv.gov/about/abstract/report/>

Questions? Contact the Center for Gaming Research at (702) 895-2234 or special.collections@unlv.edu