

THE AVERAGE LAUGHLIN CASINO, 2016

In fiscal 2016, 10 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 10 Laughlin casinos earning \$1 million and over in fiscal 2016.

Average Casino: Total for “All Casinos” divided by 10.

Daily Average: “Average Casino” total divided by 366, 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	467,674,394	46,767,439	127,780	62.7%
Rooms	101,758,799	10,175,880	27,803	13.6%
Food	83,655,438	8,365,544	22,857	11.2%
Beverage	46,363,928	4,636,393	12,668	6.2%
Other	46,836,012	4,683,601	12,797	6.3%
Total	746,288,571	74,628,857	203,904	100.0%

Casino Revenues

Revenue	All Casinos	Average Casino	Daily Average	% of Total
Pit*	45,317,118	4,531,712	12,382	9.7%
Slots	415,503,049	41,550,305	113,525	88.8%
Poker	2,616,658	261,666	715	0.6%
Race Book	1,914,042	191,404	523	0.4%
Sports Book	2,323,527	232,353	635	0.5%
Total	467,674,394	46,767,439	127,780	100.0%

* Includes keno and bingo

Casino Expenses

Expenses	All Casinos	Average Casino	Daily Average	% of Rev.
Bad Debt	77,504	7,750	21	0.0%
Comps*	96,037,787	9,603,779	26,240	20.5%
Gaming Taxes	37,934,395	3,793,440	10,365	8.1%
Payroll	45,898,197	4,589,820	12,540	9.8%
Total Expenses	232,917,317	23,291,732	63,639	49.8%

* Includes preferred guest expense

Room Revenues & Occupancy

Rooms	All Casinos	Average Casino	Daily Average	% of Rev.
Sales	58,857,986	5,885,799	16,081	57.8%
Comp Rooms	42,900,813	4,290,081	11,722	42.2%
Total Revenue	101,758,799	10,175,880	27,803	100.0%
Available Rooms	3,504,325	350,433	957	0
Rooms Occupied	2,247,365	224,737	614	0
Occupancy Rate	64.13%	0	0	0

Per Room Per Day Statistics

Average	Dollars
Pit revenue	20.16
Slot revenue	184.88
Food Sales	37.22
Beverage Sales	20.63
Rooms Payroll	13.35
Room Rate	45.28

Average Number of Employees

Department	All Casinos	Per Casino	Percentage
Casino	1,417	142	22.8%
Rooms	1,110	111	17.9%
Food	1,575	158	25.3%
Beverage	485	49	7.8%
G & A	1,305	131	21.0%
Other	323	32	5.2%
Total	6,215	622	100.0%

Ratios

Total Current Assets to Total Current Liabilities Ratio: 104.4%
 Total Capital to Total Liabilities: 92.5%
 Total Complimentary Expense to Gaming Revenue: 23.8%
 Total Revenue to Average Total Assets: 58.6%
 Return on Invested Capital: 7.8%

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

All data from *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2017.

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

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