

## THE AVERAGE LAUGHLIN CASINO, 2019

In fiscal 2019, 12 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 12 Laughlin casinos earning \$1 million and over in fiscal 2019.

**Average Casino:** Total for “All Casinos” divided by 12.

**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	524,882,578	43,740,215	119,836	61.0%
Rooms	125,106,682	10,425,557	28,563	14.5%
Food	89,398,599	7,449,883	20,411	10.4%
Beverage	69,578,125	5,798,177	15,885	8.1%
Other	51,188,911	4,265,743	11,687	6.0%
<b>Total</b>	<b>860,154,895</b>	<b>71,679,575</b>	<b>196,382</b>	<b>100.0%</b>

### Casino Revenues

Revenue	All Casinos	Average Casino	Daily Average	% of Total
Pit*	46,462,402	3,871,867	10,608	8.9%
Slots	471,299,814	39,274,985	107,603	89.8%
Poker	2,465,711	205,476	563	0.5%
Race Book	511,607	42,634	117	0.1%
Sports Book	4,143,044	345,254	946	0.8%
<b>Total</b>	<b>524,882,578</b>	<b>43,740,215</b>	<b>119,836</b>	<b>100.0%</b>

\* Includes keno and bingo

### Casino Expenses

Expenses	All Casinos	Average Casino	Daily Average	% of Rev.
Bad Debt	33,613	2,801	8	0.0%
Comps*	146,158,924	12,179,910	33,370	27.8%
Gaming Taxes	40,130,911	3,344,243	9,162	7.6%
Payroll	46,075,972	3,839,664	10,520	8.8%
<b>Total Expenses</b>	<b>294,847,731</b>	<b>24,570,644</b>	<b>67,317</b>	<b>56.2%</b>

\* Includes preferred guest expense

### Room Revenues & Occupancy

Rooms	All Casinos	Average Casino	Daily Average	% of Rev.
<b>Sales</b>	66,331,946	5,527,662	15,144	53.0%
<b>Comp Rooms</b>	58,774,736	4,897,895	13,419	47.0%
<b>Total Revenue</b>	125,106,682	10,425,557	28,563	100.0%
<b>Available Rooms</b>	3,388,691	282,391	774	0
<b>Rooms Occupied</b>	2,187,031	182,253	499	0
<b>Occupancy Rate</b>	<b>64.5%</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Per Room Per Day Statistics

Average	Dollars
<b>Pit revenue</b>	21.24
<b>Slot revenue</b>	215.50
<b>Food Sales</b>	40.88
<b>Beverage Sales</b>	31.81
<b>Rooms Payroll</b>	14.13
<b>Room Rate</b>	57.20

### Average Number of Employees

Department	All Casinos	Per Casino	Percentage
<b>Casino</b>	1,370	114	23.0%
<b>Rooms</b>	1,022	85	17.2%
<b>Food</b>	1,537	128	25.8%
<b>Beverage</b>	476	40	8.0%
<b>G &amp; A</b>	1,156	96	19.4%
<b>Other</b>	387	32	6.5%
<b>Total</b>	<b>5,948</b>	<b>496</b>	<b>100.0%</b>

### Ratios

Total Current Assets to Total Current Liabilities Ratio: 173.8%

Total Capital to Total Liabilities: 187.6%

Total Complimentary Expense to Gaming Revenue: 27.9%

Total Revenue to Average Total Assets: 54.3%

Return on Invested Capital: 10.6%

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

All data from *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2020.

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

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