

THE AVERAGE LAUGHLIN CASINO, 2021

In fiscal 2021, 13 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 13 Laughlin casinos earning \$1 million and over in fiscal 2021.

Average Casino: Total for “All Casinos” divided by 13.

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	481,699,854	37,053,835	101,517	66.6%
Rooms	115,201,174	8,861,629	24,278	15.9%
Food	47,149,347	3,626,873	9,937	6.5%
Beverage	49,054,489	3,773,422	10,338	6.8%
Other	29,700,664	2,284,666	6,259	4.1%
Total	722,805,528	55,600,425	152,330	100.0%

Casino Revenues

Revenue	All Casinos	Average Casino	Daily Average	% of Total
Pit*	36,425,481	2,801,960	7,677	7.6%
Slots	437,969,483	33,689,960	92,301	90.9%
Poker	1,790,450	137,727	377	0.4%
Race Book	1,077,712	82,901	227	0.2%
Sports Book	4,436,728	341,287	935	0.9%
Total	481,699,854	37,053,835	101,517	100.0%

* Includes keno and bingo

Casino Expenses

Expenses	All Casinos	Average Casino	Daily Average	% of Rev.
Bad Debt	-24,582	-1,891	-5	0.0%
Comps*	137,448,955	10,572,997	28,967	28.5%
Gaming Taxes	34,995,137	2,691,934	7,375	7.3%
Payroll	39,525,124	3,040,394	8,330	8.2%
Total Expenses	265,193,215	20,399,478	55,889	55.1%

* Includes preferred guest expense

Room Revenues & Occupancy

Rooms	All Casinos	Average Casino	Daily Average	% of Rev.
Sales	64,364,509	4,951,116	13,565	55.9%
Comp Rooms	50,836,665	3,910,513	10,714	44.1%
Total Revenue	115,201,174	8,861,629	24,278	100.0%
Available Rooms	2,653,327	204,102	559	0
Rooms Occupied	1,409,993	108,461	297	0
Occupancy Rate	53.1%	0	0	0

Per Room Per Day Statistics

Average	Dollars
Pit revenue	25.83
Slot revenue	310.62
Food Sales	33.44
Beverage Sales	34.79
Rooms Payroll	20.13
Room Rate	81.7

Average Number of Employees

Department	All Casinos	Per Casino	Percentage
Casino	1,144	88	28.0%
Rooms	696	54	17.1%
Food	802	62	19.6%
Beverage	319	25	7.8%
G & A	909	70	22.3%
Other	212	16	5.2%
Total	4,082	314	100.0%

Ratios

Total Current Assets to Total Current Liabilities Ratio: 545.3%

Total Capital to Total Liabilities: 75.2%

Total Complimentary Expense to Gaming Revenue: 27.1%

Total Revenue to Average Total Assets: 39.1%

Return on Invested Capital: 10.4%

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

All data from *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2022.

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

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