

## THE AVERAGE LAUGHLIN CASINO, 2022

In fiscal 2022, 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 2022.

**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	524,532,067	58,281,341	159,675	64.4%
Rooms	125,961,216	13,995,691	38,344	15.5%
Food	57,888,581	6,432,065	17,622	7.1%
Beverage	60,309,024	6,701,003	18,359	7.4%
Other	46,011,045	5,112,338	14,006	5.6%
<b>Total</b>	<b>814,701,933</b>	<b>90,522,437</b>	<b>248,007</b>	<b>100.0%</b>

### Casino Revenues

Revenue	All Casinos	Average Casino	Daily Average	% of Total
Pit*	38,752,426	4,305,825	11,797	7.4%
Slots	482,651,365	53,627,929	146,926	92.0%
Poker	2,880,891	320,099	877	0.5%
Race Book	46,295	5,144	14	0.0%
Sports Book	201,090	22,343	61	0.0%
<b>Total</b>	<b>524,532,067</b>	<b>58,281,341</b>	<b>159,675</b>	<b>100.0%</b>

\* Includes keno and bingo

### Casino Expenses

Expenses	All Casinos	Average Casino	Daily Average	% of Rev.
Bad Debt	-10,240	-1,138	-3	0.0%
Comps*	154,928,484	17,214,276	47,162	29.5%
Gaming Taxes	38,121,291	4,235,699	11,605	7.3%
Payroll	40,412,185	4,490,243	12,302	7.7%
<b>Total Expenses</b>	<b>285,074,275</b>	<b>31,674,919</b>	<b>86,781</b>	<b>54.3%</b>

\* Includes preferred guest expense

### Room Revenues & Occupancy

Rooms	All Casinos	Average Casino	Daily Average	% of Rev.
<b>Sales</b>	67,843,285	7,538,143	20,652	53.9%
<b>Comp Rooms</b>	58,117,931	6,457,548	17,692	46.1%
<b>Total Revenue</b>	125,961,216	13,995,691	38,344	100.0%
<b>Available Rooms</b>	2,701,282	300,142	822	0
<b>Rooms Occupied</b>	1,440,127	160,014	438	0
<b>Occupancy Rate</b>	<b>53.3%</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Per Room Per Day Statistics

Average	Dollars
<b>Pit revenue</b>	26.91
<b>Slot revenue</b>	335.15
<b>Food Sales</b>	40.20
<b>Beverage Sales</b>	41.88
<b>Rooms Payroll</b>	21.60
<b>Room Rate</b>	87.47

### Average Number of Employees

Department	All Casinos	Per Casino	Percentage
<b>Casino</b>	1,065	118	26.4%
<b>Rooms</b>	702	78	17.4%
<b>Food</b>	779	87	19.3%
<b>Beverage</b>	328	36	8.1%
<b>G &amp; A</b>	854	95	21.2%
<b>Other</b>	299	33	7.4%
<b>Total</b>	<b>4,027</b>	<b>447</b>	<b>100.0%</b>

### Ratios

Total Current Assets to Total Current Liabilities Ratio: 1,251.6%

Total Capital to Total Liabilities: 80.9%

Total Complimentary Expense to Gaming Revenue: 28.8%

Total Revenue to Average Total Assets: 36.4%

Return on Invested Capital: 9.6%

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

All data from *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2023.

<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)