

## The Average Downtown Las Vegas Casino, 2015

In fiscal 2015, 16 casinos in the Downtown Las Vegas area produced gaming revenue of more than \$1 million. The averages for several key financial statistics produce a picture of the statistically ‘average’ Downtown casino and give a good snapshot of the industry standard.

### Definitions

**All Casinos:** total for all 16 Downtown Las Vegas casinos earning \$1 million and over in fiscal 2015

**Average Casino:** total for “All Casinos” divided by 16

**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 revenue

### Revenues by Department

	All Casinos	Average Casino	Daily Average	% of Total
Gaming	528,727,367	33,045,460	90,536	50.4%
Rooms	194,706,116	12,169,132	33,340	18.6%
Food	155,357,238	9,709,827	26,602	14.8%
Beverage	96,775,385	6,048,462	16,571	9.2%
Other	73,812,102	4,613,256	12,639	7.0%
Total	1,049,378,208	65,586,138	179,688	

### Casino Revenues

	All Casinos	Average Casino	Daily Average	% of Total
Pit*	127,848,072	7,990,505	21,892	24.2%
Slots	377,772,223	23,610,764	64,687	71.4%
Poker	5,307,774	331,736	909	1.0%
Race Book	13,226,116	826,632	2,265	2.5%
Sports Book	4,573,182	285,824	783	0.9%
Total	528,727,367	33,045,460	90,536	

### Casino Expenses

	All Casinos	Average Casino	Daily Average	% of Rev.
Bad Debt	234,536	14,659	40	0.0%
Comps*	71,853,757	4,490,860	12,304	13.6%
Gaming Taxes	42,408,635	2,650,540	7,262	8.0%
Payroll	99,154,023	6,197,126	16,978	18.8%
Total Expenses	274,618,570	17,163,661	47,024	51.9%

\*Includes preferred guest expenses

**Room Revenues & Occupancy**

	All Casinos	Average Casino	Daily Average	% of Rev.
Sales	160,956,801	10,059,800	27,561	82.7%
Comp Rooms	33,749,315	2,109,332	5,779	17.3%
Total Revenue	194,706,116	12,169,132	33,340	
Available Rooms	3,500,274	218,767	599	
Rooms Occupied	3,052,057	190,754	523	
Occupancy Rate	87.2%			

**Per Room Per Day Statistics**

Pit revenue	41.89
Slot revenue	123.78
Food Sales	50.90
Beverage Sales	31.71
Rooms Payroll	25.58
Room Rate	63.80

**Average number of employees**

Department	All Casinos	Per Casino
Casino	3,099	194
Rooms	1,791	112
Food	2,199	137
Beverage	857	54
G & A	1,858	116
Other	426	27
Total	10,230	639

**Ratios**

Total current assets to total current liabilities ratio: 170.4%  
 Total capital to total liabilities: 249.7%  
 Total complimentary expense to gaming revenue: 19.0%  
 Total revenue to average total assets: 43.7%  
 Return on invested capital: 4.4%

All data from 2015 *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2016.

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