

## 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

	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	

### Casino Revenues

	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	

\* Includes keno and bingo

### Casino 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**

	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	
Available Rooms	3,504,325	350,433	957	
Rooms Occupied	2,247,365	224,737	614	
Occupancy Rate	64.13%			

**Per Room Per Day Statistics**

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	

**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 from 2016 *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2017.

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