

THE AVERAGE LAUGHLIN CASINO, 2024

In fiscal 2024, 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 2024.

Average Casino: Total for “All Casinos” divided by 9.

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

| Department | All Casinos | Average Casino | Daily Average | % of Total |
|--------------|--------------------|-------------------|----------------|---------------|
| Gaming | 525,709,898 | 58,412,211 | 159,596 | 63.8% |
| Rooms | 116,178,809 | 12,908,757 | 35,270 | 14.1% |
| Food | 64,822,717 | 7,202,524 | 19,679 | 7.9% |
| Beverage | 69,871,221 | 7,763,469 | 21,212 | 8.5% |
| Other | 47,185,016 | 5,242,780 | 14,325 | 5.7% |
| Total | 823,767,661 | 91,529,740 | 250,081 | 100.0% |

Casino Revenues

| Revenue | All Casinos | Average Casino | Daily Average | % of Total |
|--------------|--------------------|-------------------|----------------|---------------|
| Pit* | 37,783,626 | 4,198,181 | 11,470 | 7.2% |
| Slots | 485,968,123 | 53,996,458 | 147,531 | 92.4% |
| Poker | 1,777,047 | 197,450 | 539 | 0.3% |
| Race Book | 45,808 | 5,090 | 14 | 0.0% |
| Sports Book | 135,294 | 15,033 | 41 | 0.0% |
| Total | 525,709,898 | 58,412,211 | 159,596 | 100.0% |

* Includes keno and bingo

Casino Expenses

| Expenses | All Casinos | Average Casino | Daily Average | % of Rev. |
|-----------------------|--------------------|-------------------|---------------|--------------|
| Bad Debt | 19,746 | 2,194 | 6 | 0.0% |
| Comps* | 174,732,366 | 19,414,707 | 53,046 | 33.2% |
| Gaming Taxes | 38,167,862 | 4,240,874 | 11,587 | 7.3% |
| Payroll | 43,274,689 | 4,808,299 | 13,137 | 8.2% |
| Total Expenses | 311,437,404 | 34,604,156 | 94,547 | 59.2% |

* Includes preferred guest expense

Room Revenues & Occupancy

| Rooms | All Casinos | Average Casino | Daily Average | % of Rev. |
|------------------------|--------------|----------------|---------------|-----------|
| Sales | 57,386,869 | 6,376,319 | 17,422 | 49.4% |
| Comp Rooms | 58,791,940 | 6,532,438 | 17,848 | 50.6% |
| Total Revenue | 116,178,809 | 12,908,757 | 35,270 | 100.0% |
| Available Rooms | 2,733,193 | 303,688 | 830 | 0 |
| Rooms Occupied | 1,491,711 | 165,746 | 453 | 0 |
| Occupancy Rate | 54.6% | 0 | 0 | 0 |

Per Room Per Day Statistics

| Average | Dollars |
|-----------------------|---------|
| Pit revenue | 25.33 |
| Slot revenue | 325.78 |
| Food Sales | 43.46 |
| Beverage Sales | 46.84 |
| Rooms Payroll | 24.04 |
| Room Rate | 77.88 |

Average Number of Employees

| Department | All Casinos | Per Casino | Percentage |
|------------------|--------------|------------|---------------|
| Casino | 1,050 | 117 | 24.3% |
| Rooms | 758 | 84 | 17.6% |
| Food | 879 | 98 | 20.4% |
| Beverage | 335 | 37 | 7.8% |
| G & A | 975 | 108 | 22.6% |
| Other | 319 | 35 | 7.4% |
| Total | 4,316 | 480 | 100.0% |

Ratios

Total Current Assets to Total Current Liabilities Ratio: 1,074.38%

Total Capital to Total Liabilities: 87.42%

Total Complimentary Expense to Gaming Revenue: 32.26%

Total Revenue to Average Total Assets: 33.98%

Return on Invested Capital: 5.41%

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

All data from *Nevada Gaming Abstract*. Carson City: Nevada Gaming Control Board, 2025. <https://gaming.nv.gov/about/abstract/report/>

Questions? Contact the Center for Gaming Research at (702) 895-2244 or special.collections@unlv.edu